



General Assembly

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Sixty-ninth session

Item 50 of the provisional agenda*

United Nations Relief and Works Agency for Palestine
Refugees in the Near East

Palestine refugees' properties and their revenues

Report of the Secretary-General

Summary

The present report is submitted pursuant to General Assembly resolution 68/79. On 21 May 2014, the Secretary-General sent notes verbales to Israel and all other Member States, drawing their attention to the relevant provisions of resolutions 68/76 to 68/80 and requesting information by 10 July 2014 concerning any action taken or envisaged in relation to the implementation of those resolutions. A reply dated 11 June 2014 was received from the Russian Federation, responding to the requests contained in paragraph 4 of resolution 68/77 and paragraph 23 of resolution 68/78. A reply dated 25 June 2014 was received from Mexico, responding to the requests contained in paragraph 4 of resolution 68/77 and paragraph 25 of resolution 68/78. A reply dated 21 July 2014 was received from Israel responding to the requests contained in paragraphs 15 to 19 of resolution 68/78. The full text of the replies is reproduced in the present report. No information has been received from Member States regarding the implementation of resolution 68/79.

* A/69/150.



1. The present report is submitted pursuant to paragraph 6 of General Assembly resolution 68/79 on Palestine refugees' properties and their revenues.
2. On 21 May 2014, the Secretary-General drew the attention of the Permanent Representative of Israel to the United Nations to resolutions 68/76 to 68/80, all of 11 December 2013, with the request that the Permanent Representative inform him by 10 July 2014 of any steps his Government had taken or envisaged taking in the implementation of the relevant provisions of the resolutions.
3. On 21 May 2014, the Secretary-General sent a note verbale to all other Member States, drawing their attention to the relevant provisions of resolutions 68/76 to 68/80 and requesting information by 10 July 2014 regarding any actions taken or envisaged in relation to their implementation.
4. A reply dated 11 June 2014 was received from the Russian Federation, responding to the requests contained in paragraph 4 of resolution 68/77 and paragraph 23 of resolution 68/78. The full text of the reply reads as follows:

[Original: English]

In August 2013, the Russian Federation contributed \$10 million in humanitarian financial aid to Palestine for the purpose of covering current budget expenses.

In April 2013, the Russian Ministry of Emergency Situations delivered to Palestine (by sea to the Israeli port of Ashdod) about 5,000 tons of wheat flour as part of the contribution of the Russian Federation to the fund of the World Food Programme (WFP) (\$2 million).

Deliveries of wheat flour to Palestine are expected to continue during the subsequent period as part of the similar contribution of the Russian Federation to the fund of WFP in 2014.

In July 2013, humanitarian aid was provided to Palestinian refugees in Syria in response to the request from the authorities of Palestine. Two planes of the Russian Ministry of Emergency Situations delivered 70 tons of humanitarian assistance (canned meat, baby food, rice, sugar), which were passed to the representatives of the Palestinian Embassy in Syria.

The Russian Federation provides educational assistance through the training of civil specialists. For the 2013/2014 academic year, the Russian Ministry of Education and Science allotted 158 national grants, from the Russian Federal budget, to Palestinian students for complete educational courses as well as for master's degree programmes, postgraduate study and courses of advanced vocational training.

At present, 575 Palestinians are studying technical, humanitarian and medical disciplines in Russia (452 through the State programme and 123 on a compensatory basis). In 2011, 60 employees of the Palestinian Ministry of Foreign Affairs received training at the Diplomatic Academy of the Russian Ministry of Foreign Affairs.

Palestinian security officers are also attending training courses in Russia.

At present, a multifunctional centre, containing a wrestling gym, a music school and a business centre, is being built in Bethlehem. The possibility is

also being explored for the Russian side to participate in the general reconstruction of Bethlehem's historical and religious centre, particularly around the Church of the Nativity.

5. A reply dated 25 June 2014 was received from Mexico, responding to the requests contained in paragraph 4 of resolution 68/77 and paragraph 25 of resolution 68/78. The full text of the reply reads as follows:

[Original: Spanish]

Mexico recognizes the efforts of the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) to improve the living conditions of Palestine refugees by providing basic services, particularly education and health.

The Government of Mexico supports the efforts of UNRWA to meet the needs of the Palestinian population. It has accordingly increased its voluntary contribution to the Agency, which amounted to \$100,000 in 2013.

6. A reply dated 21 July 2014 was received from Israel, responding to the request contained in paragraphs 15 to 19 of General Assembly resolution 68/78. The full text of the reply reads as follows:

[Original: English]

While Israel voted, as it did in the past, against these resolutions due to their politicized character and one-sided perspective, the Permanent Mission wishes to reiterate Israel's support for the humanitarian activities of UNRWA.

Despite an ongoing and acute threat to its security, Israel has gone to great lengths to foster conditions for Palestinian economic development and cooperation, approving a substantial number of UNRWA projects and facilitating UNRWA humanitarian assistance to its Palestinian beneficiaries.

Since 2010, 277 international projects have been approved for the benefit of the civilian population in Gaza. As of December 2013, 161 projects of those had been completed and 44 are being implemented.

As of 31 December 2013, 30 UNRWA projects had been approved, of which 24 had not yet been implemented on the ground by UNRWA. In 2013, UNRWA completed the construction of 30 new school buildings.

The Government of Israel has taken further steps to facilitate the crossing of both people and goods in and out of the Gaza Strip. All civilian goods are allowed into Gaza, with the exception of weapons and "dual use" items — items that can easily be appropriated for terrorist activities. During 2013, 59,883 truckloads of goods entered Gaza, among these were 2,311 truckloads of medical supplies, and 560 truckloads of goods, spices, fruits, vegetables and flowers were exported from Gaza through Israel to Europe.

Notwithstanding ongoing security threats posed by Hamas rule in Gaza, 2013 showed an increase in the number of Palestinians entering Israel. In this regard, during 2013, 69,323 Palestinians crossed to Israel through Erez Terminal and over 1 million Palestinians from the West Bank entered Israel during Ramadan.

High priority is given to humanitarian cases. Israel is doing its utmost to facilitate the entry of patients in need of medical treatment. In 2013, 13,734 medical permits for Gaza Palestinians were granted, a 40 per cent increase compared to 2012. In this regard, Israel also works closely with the Palestinian Ministry of Health to support the medical needs of the Palestinian population in the West Bank. In 2013, 225,410 medical-related permits were issued, 100,145 for patients, 121,967 for family members accompanying patients and 3,298 for visiting patients receiving treatment in Israel. In addition, Israel promotes the development of the Palestine health system through several different programmes and training. In 2013, 2,314 Palestinian doctors, nurses and other medical health-care professionals attended the 159 courses, conventions and programmes that Israel hosted.

In 2013, the Government of Israel continued taking steps to ease security-related restrictions in the West Bank. Roadblocks were removed throughout Judea and Samaria and there is a free flow of movement between all major Palestinian cities, from Jenin in the north to Hebron in the south.

Notwithstanding the above, terrorist organizations in the West Bank and Hamas-controlled Gaza Strip remain active in planning, preparing and executing terrorist attacks on Israeli civilians. In 2013, 1,271 terror attacks took place in Judea and Samaria, a 110 per cent increase compared to 2012. It is also important to emphasize the change in the nature of the terror attacks. 2013 saw a 500 per cent increase in terror attacks using firearms and explosives.

In 2013, Gaza terror elements, headed by Hamas and Palestinian Islamic Jihad (PIJ), continued efforts to strengthen their military capabilities, particularly increasing the size and range of their rocket arsenal (long-range rockets up to 110 km).

Much effort was also put into the building of offensive tunnels, constructed some 20 m underground and crossing the Gaza border into Israel. In 2013, two tunnels were discovered and demolished: one near Nir Oz (January 2013) and another near Ein Hashlosa (October 2013). The tunnels were constructed using approximately 24,000 concrete slabs (that were allowed by Israel into Gaza for the building of humanitarian projects) and were tall enough inside to allow people to stand fully upright as they travel along the tunnel.

The purpose of these tunnels is to allow the infiltration of terrorists from the Gaza Strip into Israeli civilian villages and cities in order to carry out terror attacks.

Hamas invests tens of millions of dollars into the construction of these terror tunnels, instead of investing the money in schools, civilian industry and employment.

In 2013, Hamas rule of terror in Gaza has committed crimes not only towards Israelis and towards Palestinians living in Gaza, but also towards United Nations staff. The latest UNRWA report describes the torture of an UNRWA staff member by Hamas in Gaza.

Notwithstanding its support for UNRWA humanitarian activities, Israel remains concerned by the political motivation of the aforesaid resolutions and is disturbed by the fact that they present a one-sided view which fails to reflect the reality on the ground.

As a derivative of the political nature of these resolutions, UNRWA took upon itself to promote the Palestinian narrative and to use humanitarian funding for the purpose of advocacy. There is no shortage of advocacy organizations for the Palestinian cause and Israel strongly objects to blunt misuse by UNRWA of the funds the international community donates for the welfare of Palestinian refugees. For example, while complaining about a serious shortage of funds and the cancellation of important humanitarian programmes, such as summer camps in Gaza, UNRWA, in its 2013 report, takes pride in its communication outreach, securing 56,238 mentions in the Arabic and English language media, and 1,083 positive mentions in Arabic and international media. This is not a role of a humanitarian organization. UNRWA is a work and relief organization and not a press outlet.

Israel supports a consolidation of UNRWA resolutions and a removal of all extraneous political language. Moreover, Israel urges the Secretary-General and UNRWA to consider, together with the concerned parties, ways in which the United Nations can enhance the manner in which it advances the welfare of the Palestinian people.

In this respect, Israel strongly supports an application of the standard principles guiding the United Nations, with respect to the treatment of refugees elsewhere, to the Palestinian situation. Specifically, the mandate of UNRWA should be consistent with the standard United Nations policy on refugees. Furthermore, the mandate of UNRWA should include the active promotion in the Palestinian context of the broadly applied United Nations goals of resettlement and local integration of refugees.

While other refugee populations are not treated by UNRWA, thereby allowing for a gradual decrease in their numbers commensurate to their rehabilitation into civilian life, the Palestinian refugee population is growing at an exponential rate (from 700,000 in 1949 to 4.2 million in 2005, to 4.9 million in 2012 and due to reach 6.2 million in 2020). As the resolutions are of a political nature, UNRWA as an organization does not aspire to create a solution to the refugee problem and rehabilitate the refugees, but rather merely to "freeze" and perpetuate their current status. Those refugees (now into their fourth generation) are reliant on international aid and funds for their health, education and livelihood. The aspiration to maintain the political issue at the expense of the humanitarian needs of the refugees, as reflected in the resolutions, is also manifest on the ground: even the Palestinian Authority refuses to take responsibility for providing services to the refugee population in areas under its complete control, insisting upon UNRWA "exclusivity" in that respect.

Not only does the Palestinian Authority refuse to undertake the responsibility for alleviating some of the problems experienced by refugees residing within the territory under its control, but it also puts an additional financial burden on the organization by illegally collecting value-added tax.

According to the latest report of UNRWA, the Palestinian Authority owes the organization \$89.77 million in tax returns.

7. No information has been received from Member States with regard to the request contained in paragraph 4 of General Assembly resolution 68/79.
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**Elections to fill vacancies in subsidiary organs and
other elections: election of fifteen members of the Human
Rights Council**

Letter dated 25 July 2014 from the Chargé d'affaires a.i. of the Permanent Mission of Latvia to the United Nations addressed to the Secretary-General

I have the honour to refer to the candidature of the Republic of Latvia to the United Nations Human Rights Council for the term 2015-2017 in the elections to be held in November 2014 during the sixty-ninth session of the General Assembly.

In accordance with General Assembly resolution 60/251, please find attached a document containing the voluntary pledges and commitments of the Republic of Latvia in the field of human rights (see annex).

It would be highly appreciated if the present letter and its annex were to be circulated as a document of the General Assembly, under agenda item 113 (c) of the provisional agenda of the sixty-ninth session of the Assembly.

(Signed) Agnese Vilde
Chargé d'affaires a.i.
Permanent Mission of the Republic of Latvia
to the United Nations
New York

* A/69/150.



**Annex to the letter dated 25 July 2014 from the Chargé d'affaires
a.i. of the Permanent Mission of Latvia to the United Nations
addressed to the Secretary-General**

**Candidature of the Republic of Latvia to the United Nations
Human Rights Council 2015-2017**

**Voluntary pledges and commitments submitted pursuant to General Assembly
resolution 60/251**

1. The Republic of Latvia has the honour to present its candidature for election to the Human Rights Council for the period from 2015 to 2017.
2. The promotion and protection of human rights has been one of Latvia's main priorities since regaining independence in 1991. This is reflected in its national policies, both foreign and domestic. Twenty-two years after the restoration of independence, Latvia has developed modern, comprehensive legislation and an institutional system for the protection of human rights and fundamental freedoms. The Constitution provides that human rights are realized without discrimination of any kind. It has been ensured that civil society participates in the decision-making process at all levels.
3. Latvia acknowledges the unique role played by the United Nations in maintaining international peace and security and encouraging respect for human rights and fundamental freedoms around the world. Consistently enhanced international cooperation and policies that demonstrate an understanding of development, peace, security and human rights as being interlinked and mutually reinforcing are essential prerequisites for the achievement of these goals.
4. Latvia has acceded to over 50 international human rights instruments, including the core United Nations human rights treaties and their optional protocols. Latvia fully implements its obligations arising from these instruments, regularly submits national reports to the monitoring mechanisms and thoroughly follows up on their recommendations.
5. Latvia collaborates closely with various United Nations bodies and mechanisms. Latvia actively took part in the establishment of the Human Rights Council and has fully supported its endeavours ever since. Latvia has been an active member of the Commission on Human Rights (1999-2001), the Economic and Social Council (2011-2013) and the Executive Board of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) (since 2013).
6. In order to fully support the mission and functioning of United Nations bodies, Latvia has regularly made voluntary contributions to the operations of the Office of the United Nations High Commissioner for Human Rights (OHCHR) and the Office of the United Nations High Commissioner for Refugees (UNHCR), including in 2013. In addition, Latvia contributed to the budget of UN-Women in 2013.
7. In 2001, Latvia became one of the first States to issue a standing invitation to all the special procedures of the Human Rights Council. Since then special

procedures mandate holders have visited Latvia five times.^a We give our full support to their mandates and believe that independence in the performance of their tasks is a precondition for their effectiveness. In 2007, Latvia started an initiative to promote the extension of a standing invitation to all the special procedures of the Council. We note that since then the number of countries that have extended a standing invitation has grown from 57 to 106.

8. Latvia attaches great importance to the effective functioning of the universal periodic review process. Latvia's human rights record was reviewed under the universal periodic review mechanism on 5 May 2011 and we are working diligently on the implementation of the recommendations received.

9. Following the World Conference on Human Rights, held in Vienna in 1993, Latvia was one of the first countries in the region to establish a national human rights institution. The Latvian National Human Rights Office was founded in 1995 in accordance with the principles relating to the status of national institutions (Paris Principles) as a State institution with a mandate to raise awareness and promote the observance of human rights. In 2007, using the institutional basis of the National Human Rights Office, the Ombudsman's Office was established, strengthening the institution's independence and expanding its competence.

10. In accordance with General Assembly resolution 60/251, Latvia announces the following voluntary pledges and commitments.

At the international level

11. With a view to a strong and effective Human Rights Council, Latvia will:

(a) Actively engage in the work of the Human Rights Council in order to continue to promote the universality and indivisibility of human rights;

(b) Work to ensure the full enjoyment of human rights — civil, political, economic, social and cultural — for all persons, without distinction;

(c) Contribute to the full implementation of the mandate of the Human Rights Council, including by strengthening its capacity to address human rights violations whenever they occur. Latvia is firmly committed to a credible, dynamic and effective Human Rights Council working in a spirit of genuine partnership, ensuring cross-regional cooperation and promoting open and constructive dialogue among States.

12. To promote human rights in the United Nations system, Latvia will:

(a) Continue to support the ongoing efforts to strengthen and optimize the functioning of the treaty body system and work to ensure that the treaty body strengthening process is implemented in a comprehensive, inclusive and transparent manner;

^a The Working Group on Arbitrary Detention (in 2004); the Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance (in 2007); the Special Rapporteur on the sale of children, child prostitution and child pornography (in 2008); and the Independent Expert on the effects of foreign debt and other related international obligations of States on the full enjoyment of all human rights, particularly economic, social and cultural rights (in 2012). In addition, the Special Rapporteur on the situation in Belarus visited the Baltic countries, including Latvia in 2005, because the Government of Belarus denied access to the country.

(b) Continue to cooperate with the mechanisms of the Human Rights Council and maintain its support for the important work of treaty bodies and OHCHR. Latvia will also continue to actively engage in the work of the Third Committee of the General Assembly;

(c) Ensure continuous voluntary contributions to OHCHR and UNHCR;

(d) Uphold the standing invitation to all special procedures and cooperate with the respective mandate holders, as well as continue to promote the issuance of standing invitations at the Human Rights Council and the sessions of the Working Group on the Universal Periodic Review;

(e) Continue to engage actively in the universal periodic review process through constructive participation in interactive dialogues and work towards ensuring an efficient second cycle of the review;

(f) Work to ensure effective follow-up to the Millennium Development Goals and actively engage in the post-2015 process, with particular emphasis on mainstreaming human rights in all aspects of United Nations policies and programmes.

13. With respect to the priority areas for the advancement of human rights, Latvia will:

(a) Pursue an active role in the promotion of women's empowerment and gender equality at the international level. As a member of the Executive Board of UN-Women, Latvia will contribute to the joint efforts to increase women's leadership and participation, end violence against women and engage women in all aspects of peace and security processes. Latvia is committed to further increasing women's political and economic participation at both the national and international levels. In order to accomplish this goal Latvia joined the Equal Futures Partnership to Expand Women's Political and Economic Participation in 2013;

(b) Support and strengthen the role of the Human Rights Council in safeguarding human rights in the context of the use of new information and communications technologies and continue to decisively dedicate efforts to ensure that the protection of fundamental rights and freedoms are also applied in cyberspace. Latvia will pursue this goal in close cooperation with the member States of the Freedom Online Coalition^b and other partners. Latvia will keep the issues related to development of the information society and the use new technologies high on the agenda during its European Union Presidency in 2015;

(c) Continue to support democratization processes in countries in transition by providing expertise and technical assistance in the field of reform of the justice sector and by strengthening the rule of law through development cooperation programmes.

14. Concerning regional engagement, Latvia will contribute to the strengthening of democracy, good governance, rule of law and overall respect for human rights and fundamental freedoms through regional cooperation. Latvia will also facilitate

^b The Freedom Online Coalition is a cross-regional group of 21 Governments that collaborate to advance Internet freedom worldwide. It was formed at a conference hosted by the Netherlands in 2011 and Latvia has been a member since 2012.

cooperation between the United Nations and regional organizations, including the Council of Europe and the Organization for Security and Cooperation in Europe.

At the national level

15. At the national level, Latvia will:

(a) Continue to consider further ratifications of human rights instruments and examine the possibility of accepting the right to individual complaint under previously ratified treaties;

(b) Prepare and submit a national report on human rights in Latvia, which will be reviewed during the second cycle of the universal periodic review process in 2016;

(c) Strengthen ongoing efforts to promote gender equality and women's rights at the national level and, inter alia, to develop new national guidelines and an action plan on gender equality;

(d) Continue to implement the activities aimed at improving women's health care, including reproductive and maternal health care;

(e) Intensify efforts to fight against human trafficking and sham marriages, focusing in particular on capacity-building of law enforcement agencies and implementation of public awareness-raising activities;

(f) Implement measures to ensure protection of the rights of the child in accordance with United Nations guidelines on the prevention of juvenile crime and the protection of children in the criminal justice system (2013-2019);

(g) Take measures to promote the protection of the rights of disabled persons in accordance with the Convention on the Rights of Persons with Disabilities;

(h) Maintain a focus on inclusive society-building and the development of civil society through implementation of the Guidelines on National Identity, Civil Society and Integration Policy (2012-2018);

(i) Continue close cooperation with non-governmental organizations in the development of human rights policies and decision-making processes and ensure the functioning of comprehensive consultation mechanisms, which can facilitate regular and open dialogue with civil society.

Conclusion

16. Respect for human rights and fundamental freedoms, justice and equality are guiding principles of all policies implemented by the Government of Latvia. Having gone through a challenging transformation process and having achieved considerable progress, Latvia believes that as a member of the Human Rights Council it will have much to contribute to joint efforts in the global promotion and protection of human rights.



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Item 129 (a) and (e) of the provisional agenda*

**Financial reports and audited financial statements,
and reports of the Board of Auditors: United Nations,
capital master plan**

Implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2013 and on the capital master plan for the year ended 31 December 2013

Report of the Secretary-General**

Summary

The present report provides information in response to the recommendations of the Board of Auditors as contained in its report on the United Nations for the biennium ended 31 December 2013 (A/69/5 (Vol. I), chap. II) and its report on the capital master plan for the year ended 31 December 2013 (A/69/5 (Vol. V)). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Assembly requested the Secretary-General to report to it at the same time as the Board of Auditors submitted its recommendations to the Assembly on measures taken or to be taken to implement those recommendations.

The Administration has concurred with most of the Board's recommendations. The present report provides comments from the Administration as well as information on the status of implementation, the department responsible, the estimated completion date and the priority of each recommendation contained in the reports of the Board of Auditors. In addition, the present report contains updated information on the status of implementation of the recommendations of the Board for prior periods that were reported by the Board as not having been fully implemented in the annexes to its reports.

* A/69/150.

** The present report was submitted late owing to a long process of internal consultations.



I. Introduction

1. In paragraph 7 of its resolution 48/216 B, the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the reports of the Board were submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report on the United Nations for the biennium ended 31 December 2013 (A/69/5 (Vol. I), chap. II) and its report on the capital master plan for the year ended 31 December 2013 (A/69/5 (Vol. V)).

2. In the preparation of the present report, account was taken of the provisions of the following documents:

(a) Resolution 48/216 B, in particular its paragraph 8, in which the Assembly requested the Secretary-General to draw attention in his reports to the recommendations of the Board that would require action by the Assembly;

(b) Resolution 52/212 B, in particular its paragraphs 3-5, and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly (A/52/753, annex);

(c) Resolution 67/235 A, in particular its paragraph 9, in which the Assembly reiterated its request to the Secretary-General to provide a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old; and its paragraph 10, in which the Assembly also reiterated its request to the Secretary-General to indicate in future reports an expected time frame as well as the priorities for the implementation of the recommendations of the Board and the office holders to be held accountable.

3. With regard to prioritization, it is noted that the Board categorizes the most important recommendations as "main" recommendations. While all accepted recommendations of the Board will be implemented in a timely manner, the main recommendations will be considered to be of high priority.

4. The Administration has concurred with most of the Board's recommendations, and brief comments are provided on all recommendations for the financial period ended 31 December 2013. In accordance with paragraph 9 of resolution 67/235 A, additional information has been provided for all recommendations for prior financial periods that the Board considered not to have been fully implemented.

5. In accordance with the above-mentioned resolutions, section II of the present report contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations. Section II.A provides information on the implementation of the recommendations contained in the Board's report for the biennium ended 31 December 2013, and section II.B provides information on the implementation of recommendations contained in the Board's reports for the two prior bienniums that the Board considered not to have been fully implemented. Section II.C provides brief information on the interim follow-up on the handling of information and communications technology affairs in the Secretariat.

6. Section III of the present report provides information on the implementation of the recommendations contained in the reports of the Board of Auditors on the capital master plan. Section III.A provides information on the implementation of the recommendations contained in the Board's report for the year ended 31 December 2013, and section III.B provides information on the implementation of the recommendations contained in the Board's reports for prior financial periods that the Board considered not to have been fully implemented.

II. United Nations

A. Implementation of the recommendations contained in the report of the Board of Auditors on the United Nations for the biennium ended 31 December 2013

Overview

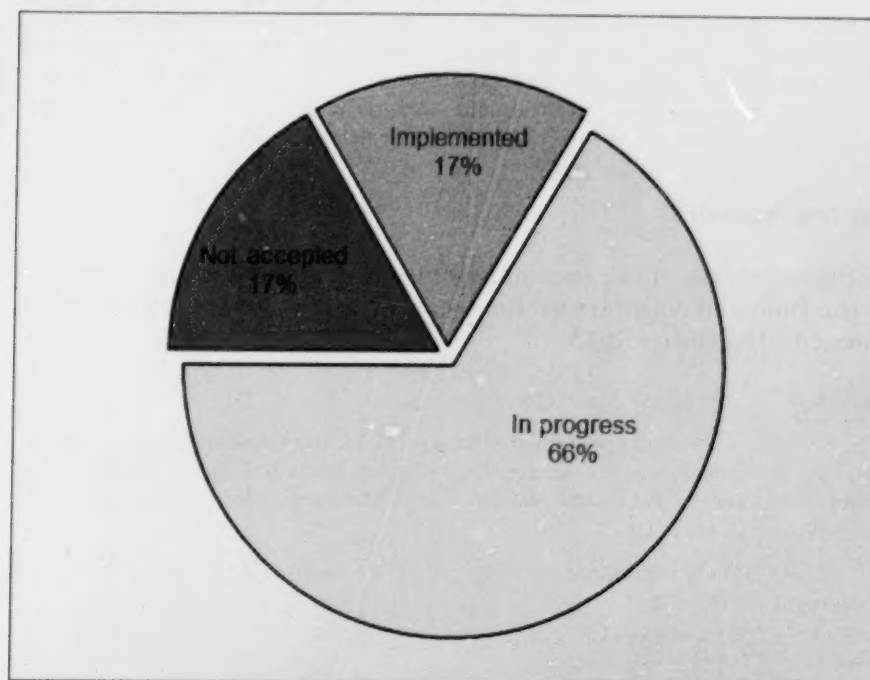
7. Set out below is the information requested by the General Assembly on the status of implementation of the recommendations contained in the report of the Board of Auditors on the United Nations for the biennium ended 31 December 2013 (A/69/5 (Vol. I), chap. II).

8. Tables 1 and 2 summarize the status of implementation of the recommendations as of August 2014.

Table 1
Status of implementation of the main recommendations

<i>Department responsible</i>	<i>Number of recommendations</i>	<i>Not accepted</i>	<i>Implemented</i>	<i>In progress</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management	4	1	1	2	2	0
Multiple departments	2	—	—	2	2	0
Total	6	1	1	4	4	0

Figure 1
Status of implementation of the main recommendations

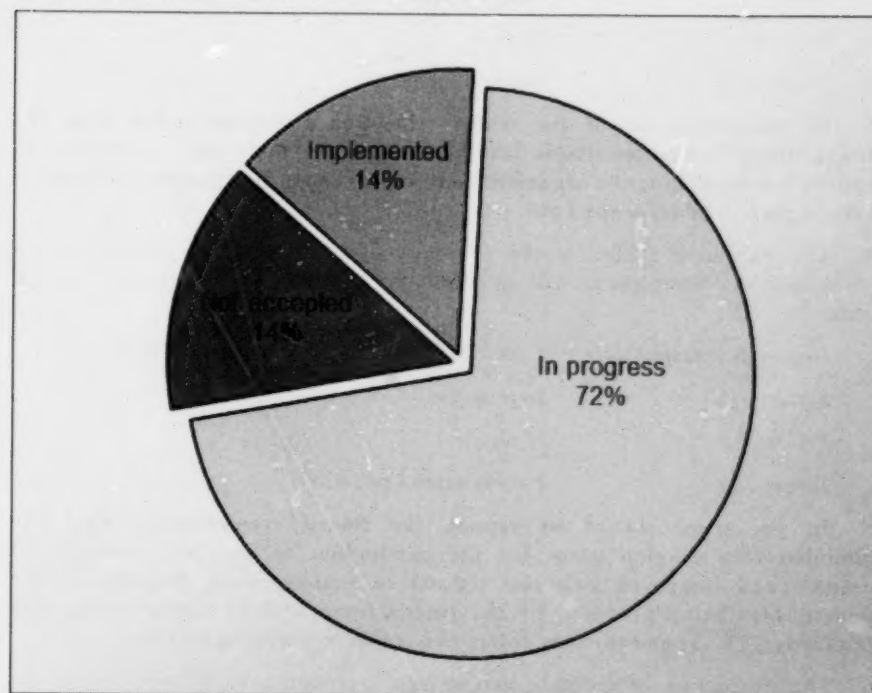


9. Table 1 and figure 1 summarize the status of the six main recommendations of the Board: one (17 per cent) has been implemented, four (66 per cent) are in progress and one (17 per cent) has not been accepted by the Administration. Of the four that are in progress, one is scheduled to be implemented by the end of 2014 and three between 2017 and 2020.

Table 2
Status of implementation of all recommendations

Department responsible	Number of recommendations	Not accepted	Implemented	In progress	Target date set	No target date
Department of Management	14	3	3	8	8	—
Executive Office of the Secretary-General	1	—	—	1	1	—
Office for the Coordination of Humanitarian Affairs	4	—	—	4	4	—
Office of Internal Oversight Services	1	—	—	1	1	—
Office of Legal Affairs	1	—	1	—	—	—
Multiple departments	7	1	—	6	6	—
Total	28	4	4	20	20	—

Figure II
Status of implementation of all recommendations



10. Table 2 and figure II summarize the status of all 28 recommendations of the Board: 4 (14 per cent) have been implemented, 20 (72 per cent) are in progress and 4 (14 per cent) have not been accepted by the Administration. Of the 20 that are in progress, 2 are scheduled to be implemented by the end of 2014, 9 by the end of 2015 and 9 between 2016 and 2020.

Detailed information on implementation status

11. In paragraph 29 of its report, the Board recommended that the Administration establish how and under what time frame it would be able to more closely link budget consumption with what had been delivered in terms of outputs and outcomes; and with this aim in mind, set out a detailed plan for embedding results-based management as part of business as usual, defining clear responsibilities and resources.

12. The Administration is fully committed to the implementation of results-based management as mandated by Member States. However, it does not accept this recommendation, as it is not certain of the technical feasibility of closely linking budget consumption to individual output and outcomes. This discussion and analysis could be carried out in more detail at the time of the analysis of the specific solutions relating to the budget formulation module in Umoja.

Department responsible: Department of Management
Status: Not accepted
Priority: High
Target date: Not applicable

13. In paragraph 36 of its report, the Board recommended that the Management Committee assess whether it had the tools and capabilities to support it in managing the organizational improvement programme, and that it devise a plan to address any gaps.

14. The Executive Office of the Secretary-General, with the support of the Department of Management, will carry out the assessment recommended by the Board.

Department responsible: Executive Office of the Secretary-General
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2015

15. In paragraph 44 of its report, the Board recommended that the Administration develop plans for the production of monthly management accounts and improved financial reports to management, drawing on the opportunities being provided by the International Public Sector Accounting Standards (IPSAS) and the new enterprise resource planning system.

16. The production of monthly management accounts will be pursued in the medium term, but they cannot be completed in a sustainable manner until the full deployment of Umoja Organization-wide.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2017

17. In paragraph 48 of its report, the Board recommended that the Administration, as part of its work on enterprise risk management, develop a strategy to enhance the accountability and internal control framework, including the development of a "statement on internal control" or equivalent document. This replaced the Board's previous recommendation on internal control (see A/67/5 (Vol. I) and Corr.1 and Corr.2, chap. II, para. 171).

18. The Administration recognizes enterprise risk management as a crucial managerial tool to enhance accountability and the internal control framework across the entire spectrum of activities of the Organization. The documentation for the internal control framework would be an important step in clarifying its components. However, only through the identification and evaluation of risks and the design of appropriate response strategies will the Organization be able to progressively assess the effectiveness of the internal control system. The path to the development and adoption of a credible "statement on internal control" will require considerable time, as enterprise risk management needs to be embedded in the entire Organization prior

to its preparation, and must be sustained by adequate resources so as to effectively guide the operations of the Organization. In addition, the Administration would like to note that the timing of the development of a "statement of internal control" or equivalent document is also dependent on the full deployment of Umoja (the current deployment schedule estimates that will be accomplished by 2018). This will ensure that Umoja's overall improvements to accountability and control systems are effectively leveraged.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2018

19. In paragraph 56 of its report, the Board recommended that the Administration develop a deeper understanding of its cost base and therefore the capability to compare and benchmark its administrative overheads and the performance of its business functions to drive more cost-effective delivery. This might entail creating a general ledger of analysis codes for administrative and programme expenditure (and classifying each transaction according to the appropriate code).

20. The Administration considers this recommendation to have been implemented. The current budgetary process already allows for the segregation of budgets between programmatic (programme of work) elements, administrative (programme support) elements, policymaking organs, and executive direction and management functions. It should be noted that the Secretary-General's budget proposal for the biennium 2014-2015 included target improvements under programme support services, conference services, public information and construction, which resulted in a reduction of \$64.1 million. Programme managers reviewed possible areas for sustainable efficiencies stemming from, inter alia, process improvements and reorganized structures that resulted in the consolidation or re-engineering of support services to ensure equal or better service delivery to substantive programmes at lower cost. This is an ongoing effort of the Organization based on the Secretary-General's directive to continue to find better, more effective and efficient ways of delivering on its mandate.

Department responsible: Department of Management

Status: Implemented

Priority: Medium

Target date: Not applicable

21. In paragraph 60 of its report, the Board recommended that the Administration prepare annual updates on the trends in, and funding options for, end-of-service liabilities in order to keep the General Assembly fully informed of the longer-term funding requirements associated with the pay-as-you-go approach.

22. This information will be included in the notes to the annual financial statements of the Organization.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Third quarter of 2014

23. In paragraph 76 of its report, the Board recommended that the Administration perform a light-touch review of "quick-win" changes to the current process to reduce the time and effort required as part of the next set of budget instructions (September 2014).

24. The Administration is in the process of preparing budget guidance for the biennium 2016-2017 aimed at reducing the time and effort required to prepare the proposed programme budget.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: First quarter of 2015

25. In paragraph 77 of its report, the Board also recommended that the Administration perform a review of the budget process and implement an improved end-to-end budget process, including the information and communications technology elements of Umoja Extension 2.

26. The Administration is committed to reviewing all elements relating to the Umoja Extension 2 solutions. The Organization needs to gain a better understanding of the technical solutions that will be made available and use them as an opportunity to improve its end-to-end budget process. The Administration will continue to analyse and customize the solutions in an effort to contribute to an improved budget process. It is unlikely that all necessary information and the related new budget processes will be available before the beginning of the budget formulation cycle for the biennium 2018-2019.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2019

27. In paragraph 85 of its report, the Board recommended that the Administration consider extending the budget period beyond the financial reporting cycle to incorporate medium-term summaries of financial commitments for financial planning purposes. The appraisals of major projects and the development of business cases could also be aligned with medium- to long-term financial planning, and included as a capital budget item.

28. The Administration will accept this recommendation subject to a decision by the General Assembly. The Administration currently does not have the authority to implement it, since the budget periods and the authority for the Organization to enter into financial commitments beyond the budget cycles are the prerogatives of Member States. Specific multi-year projects (e.g., the capital master plan) have been duly authorized and have already been reported on. An Organization-wide extension of the budget beyond the financial reporting cycle would be possible only if mandated by the Assembly.

Department responsible: Department of Management

Status: Not accepted

Priority: Medium

Target date: Not applicable

29. In paragraph 89 of its report, the Board recommended that the Administration use the improved understanding of the true cost of end-to-end processing from the enterprise resource planning project to inform challenges to budget proposals.

30. The Administration does not accept this recommendation. The implementation of Umoja will enable managers to know better the full costs of each activity, and this information will be extremely useful in future budget formulation by programme managers and the review of budget proposals by the Office of Programme Planning, Budget and Accounts. However, this type of analysis will not be the only determining factor for preparing and deciding on budget proposals, as all of them need to be examined comprehensively, taking into consideration all related factors that led to their preparation. It is also important to bear in mind that Member States have repeatedly reaffirmed "the role of the General Assembly in carrying out a thorough analysis and approval of posts and financial resources, of resource allocation to all sections of the programme budget ..." and have repeatedly emphasized "that resources proposed by the Secretary-General should be commensurate with all mandated programmes and activities to ensure their full, effective and efficient implementation" (see resolution 55/231, paras. 2 and 19).

Department responsible: Department of Management

Status: Not accepted

Priority: Medium

Target date: Not applicable

31. In paragraph 100 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs perform a skills needs assessment of the standard fund management process as described in the latest guidance and develop a costed training plan for staff at all levels, including increasing management capability both in the field and at Headquarters.

32. The Office for the Coordination of Humanitarian Affairs plans to develop a training package, for staff and other stakeholders involved in fund management, in line with the development and roll-out of the global guidelines for country-based pooled funds. The Office also plans to identify areas in which it should make greater investment to ensure sufficient management capacities both at Headquarters and at the field level.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015

33. In paragraph 103 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs require clusters and technical review boards to strengthen the consideration of previous project and implementing partner performance when recommending a project for approval by the humanitarian coordinator. This should include an assessment of:

- The non-governmental organizations concerned, including past delivery performance across United Nations entities, and due diligence on the company and key individuals
- The type of project, including the likelihood of successful delivery of the intended benefits, for example, distribution of cash vouchers (high risk) versus construction (lower risk)
- The location of the project, and the ability to monitor progress.

34. A capacity assessment of implementing partners is one of the pillars of the accountability framework that will be launched by the Office for the Coordination of Humanitarian Affairs, jointly with revised guidelines for country-based pooled funds, by the end of 2014. The capacity assessment has already begun for certain high-risk countries, and it will be successively rolled out in all country operations of the Office. In relation to the non-governmental organizations concerned, the grant management system will ensure proper feedback mechanisms with respect to past performance of implementing partners.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015

35. In paragraph 112 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs, working with the various stakeholder organizations involved, document operational and financial accountability for the management of country-based pooled funds at both the global and country levels.

36. The Office for the Coordination of Humanitarian Affairs has begun rolling out the grant management system, which allows for the systematic tracking of documentation in Afghanistan and Somalia. On the basis of those pilots, the system will subsequently be rolled out in other operations of the Office.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015

37. In paragraph 114 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs work with other United Nations entities to establish formal requirements for information-sharing on the performance of implementing partners in each country office.

38. On 11 July 2014, the Office for the Coordination of Humanitarian Affairs expressed its concerns to the United Nations Development Group and the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination regarding the different treatment of non-governmental organizations by United Nations operational agencies in relation to allegations of fraud. At these meetings, the Office called for the establishment of a formal requirement for information-sharing on the performance of implementing partners. In order to help resident coordinators/humanitarian coordinators improve operational coordination, the United Nations organizations will work together to develop a common policy framework for risk management and information-sharing across the system.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: In progress
Priority: Medium
Target date: Second quarter of 2016

39. In paragraph 125 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs accelerate implementation of the improved controls established in the global guidance and accountability framework. This should be done with a more risk-based and flexible approach to the management of implementing partners in country operations involving:

(a) Risk assessments to vet implementing partners to create a pool of trusted suppliers;

(b) Revised funding arrangements where high-risk implementing partners received an initial payment lower than the current initial 80 per cent payment;

(c) Enhanced monitoring arrangements where, for example, high-risk projects should be subject to interim audits/inspections using audit access rights, while lower-risk projects could be based on visits from regional staff;

(d) Working with the Office of Legal Affairs to strengthen the current memorandum of understanding between the Office for the Coordination of Humanitarian Affairs and implementing partners.

40. The global guidelines for country-based pooled funds will introduce a comprehensive accountability framework, one of whose main pillars will be a capacity assessment of implementing partners. The roll-out of the assessments has already begun in high-risk countries and will successively continue in all other operations of the Office for the Coordination of Humanitarian Affairs.

41. The Office for the Coordination of Humanitarian Affairs is working with the Office of Legal Affairs on the revision of the current memorandum of understanding with implementing partners, which includes strengthened provisions on risk management.

Departments responsible: Office for the Coordination of Humanitarian Affairs/Office of Legal Affairs

Status: In progress

Priority: High

Target date: Fourth quarter of 2014

42. In paragraph 136 of its report, the Board recommended that the Administration raise awareness of fraud risks by establishing a clear code of conduct (recognizing that a code of conduct includes requirements wider than fraud), reinforced through regular communication of fraud issues and through mandatory training courses for all staff.

43. Enhancing fraud awareness through outreach and training is necessary. At the same time, fraud-proofing an organization requires multiple, customized and layered interventions over time.

Departments responsible: Executive Office of the Secretary-General/
Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2017

44. In paragraph 142 of its report, the Board recommended that the Administration conduct a comprehensive fraud risk assessment, using in-depth research in high-risk areas, to determine the Organization's vulnerabilities and exposure to risks of fraud from both internal and external sources.

45. The Administration fully recognizes the importance of a mature and integrated Organization-wide approach to tackling fraud risk through the development and maintenance of sound anti-fraud policies and strategies. This includes undertaking a comprehensive fraud risk assessment, developing and rationalizing the existing suite of policies and guidance materials, and developing and implementing proper procedures, based on best practice.

Departments responsible: Department of Management/Ethics Office/
Office of Internal Oversight Services

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2017

46. In paragraph 143 of its report, the Board also recommended that the Administration support the development of the Office of Internal Oversight Services as a central expert resource to support and work with departments to assess, analyse and act upon all significant fraud risks.

47. The Board seems to be recommending significant changes in the role of the Office of Internal Oversight Services (OIOS) in the Organization's response to fraud. This matter will first require consultations with the Independent Audit Advisory Committee and the General Assembly. It is important that OIOS maintain operational independence in the development of its role in advising management

with regard to fraud prevention and related controls. While OIOS will continue to be a centre of expertise with respect to fraud detection, prevention and investigation, the Administration will work with OIOS, the Ethics Office and others to develop capacity in assessing and managing fraud-related risks, including through the institution of appropriate key internal controls.

Departments responsible: Executive Office of the Secretary-General/
Department of Management/Office of Internal
Oversight Services/Department of Peacekeeping
Operations/Department of Field Support

Status: Not accepted

Priority: Medium

Target date: Not applicable

48. **In paragraph 147 of its report, the Board recommended that the Administration review and rationalize the current suite of policy and guidance material on fraud and other misconduct to provide staff and others with clarity over the correct procedures to follow when a fraud is discovered.**

49. Refer to the Administration's comments above relating to the recommendation contained in paragraph 142 of the Board's report.

Departments responsible: Department of Management/Office of Internal
Oversight Services/Office of Legal Affairs/
Ethics Office

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2017

50. **In paragraph 148 of its report, the Board also recommended that the Administration establish a central intake mechanism for all reporting of staff grievances and suspected fraud, allowing the cases to be properly screened and assessed and sent to the right part of the Organization for action, and facilitating improved data collection.**

51. OIOS has already initiated action in line with the relevant recommendation arising from the decision taken by the Management Committee at its meeting held on 22 March 2013. As part of its proposed implementation of a new investigations case management system, OIOS has been in liaison with the Information Technology Section of the United Nations Office on Drugs and Crime (UNODC) to develop an electronic platform permitting the centralized recording of the global intake of reports of possible misconduct, including reports of prohibited conduct pursuant to ST/SGB/2008/5 and "hotline" (whistle-blower) complaints from missions, regional commissions, Headquarters and offices away from Headquarters. OIOS is awaiting clearance from the Chief Information Technology Officer to proceed with the implementation of the investigations case management system and, when such clearance is received, OIOS and UNODC will be able to move forward with the central intake mechanism.

Department responsible: Office of Internal Oversight Services

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015

52. In paragraph 151 of its report, the Board recommended that the Administration develop a framework of actions and arrangements for the systematic legal pursuit of all proven cases of fraud.

53. The Administration notes that it already has a framework of actions and arrangements in place for the systematic pursuit of cases of fraud. Accordingly, this recommendation has already been implemented.

Department responsible: Office of Legal Affairs

Status: Implemented

Priority: Medium

Target date: Not applicable

54. In paragraph 155 of its report, the Board recommended that the Administration update and enhance its whistle-blowing policies and procedures to cover the risk of both internal and external wrongdoing.

55. A revision of ST/SGB/2005/21 will refine the definition of whistle-blowing and other protected activities, and as a result will deepen the protections offered to those engaging in protected activities, as well as describe a prevention mandate for the United Nations Ethics Office.

Departments responsible: Executive Office of the Secretary-General/
Department of Management

Status: In progress

Priority: Medium

Target date: Second quarter of 2015

56. In paragraph 159 of its report, the Board recommended that the Administration develop an integrated strategic approach to tackling fraud, drawing on the many practical examples of good practice being adopted across the world and adapting these to the Organization's circumstances. The first step would be assessing and understanding the type and scale of fraud threats the United Nations was exposed to.

57. Refer to the Administration's comments above relating to the recommendation contained in paragraph 142 of the Board's report.

Departments responsible: Department of Management/Office of Legal
Affairs/Ethics Office/Department of Peacekeeping
Operations/Department of Field Support

Status: In progress

Priority: High

Target date: Fourth quarter of 2017

58. In paragraph 164 of its report, the Board recommended that the Administration develop a medium- to long-term strategic workforce strategy and operational workforce plans. These should be informed by a review of the Organization's strategy that identified any gaps in headcount, grades, knowledge and skills.

59. The Administration initiated a new workforce planning project in early 2014 to formulate a standardized methodology to perform workforce planning. This is currently in the design phase and will continue to be reviewed and enhanced in coordination with the Umoja and mobility programmes over the next several years.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2020

60. In paragraph 169 of its report, the Board recommended that the Administration establish performance measures of the effectiveness of the recruitment process around getting "the right person, with the right skills, to the right position, at the right time and at the right cost".

61. Performance measures have been established. Refer to programme 25, Management and support services, of the proposed strategic framework for the period 2016-2017 (A/69/6 (Prog. 25)) of 14 March 2014.

Department responsible: Department of Management

Status: Implemented

Priority: Medium

Target date: Not applicable

62. In paragraph 170 of its report, the Board also recommended that the Administration perform an end-to-end review of the recruitment process to identify opportunities to reduce the lead time to recruit from the point at which a vacancy occurred until the post was filled.

63. A review of the current recruitment processes is in progress and will be extended to incorporate the mobility implementation design processes.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015

64. In paragraph 177 of its report, the Board recommended that the Administration develop a skills strategy for staff based on an improved understanding of current capability and existing skills gaps such as commercial skills for major projects, and on the skills required following the implementation of IPSAS and the roll-out of Umoja, such as professional training in financial management skills to lead financial management

improvement and provide more strategic advisory services to the wider business.

65. The Administration has developed a new learning and career support strategy, which was endorsed by the Management Committee on 6 June 2014. It will ensure that Secretariat entities coordinate on their learning and career support initiatives and support the Committee in its new oversight role through a "learning and career support working group", which will be led by the Office of Human Resources Management and include representatives of offices away from Headquarters, regional commissions, departments/offices and the United Nations System Staff College.

66. The Administration is strongly committed to focusing on the development of skills for the review and analysis of financial information with a view to better management decision-making. Work is already under way to develop skills relating to the tracking and analysis of key financial ratios and key account balances.

Department responsible: Department of Management

Status: Implemented

Priority: High

Target date: Not applicable

67. In paragraph 184 of its report, the Board recommended that the Administration review and improve the appraisal system to enable more effective monitoring of performance trends and implementation of remedial action or rewards following completion of staff performance evaluations.

68. The Administration has reviewed the appraisal system and developed a comprehensive proposal that will enable more effective monitoring of trends and compliance, and the implementation of remedial action following the completion of staff performance evaluations. A rewards and recognition framework will also be recommended. The proposal will be submitted to the General Assembly at its sixty-ninth session and, if approved, is expected to be implemented by April 2015.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Second quarter of 2015

B. Implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations for prior financial periods

Overview

69. In paragraph 9 of its resolution 67/235 A, the General Assembly reiterated its request to the Secretary-General to provide a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old.

70. In annex I to its report for the biennium ended 31 December 2013, the Board provided a summary of the status of implementation of its recommendations for prior financial periods. Of the 104 recommendations made in the previous two bienniums, 79 (76 per cent) had been fully implemented, 19 (18 per cent) were under implementation and 6 (6 per cent) had been overtaken by events. Information is provided below on the 19 recommendations shown as being "under implementation". The information is set out in the order in which the recommendations are presented in the annex.

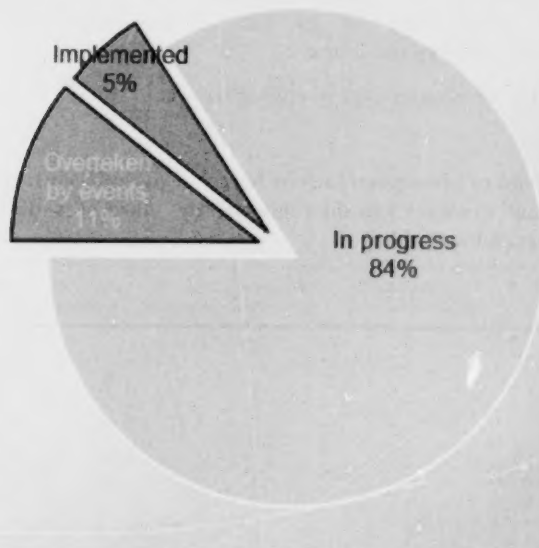
71. The following table summarizes the overall situation.

Table 3

Status of implementation of recommendations for prior periods considered to be "under implementation" in annex I to the report of the Board of Auditors for the biennium ended 31 December 2013

<i>Department responsible</i>	<i>Number of recommendations</i>	<i>Overtaken by events</i>	<i>Implemented</i>	<i>In progress</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management	14	2	1	11	10	1
Department for General Assembly and Conference Management	1	0	0	1	1	0
Office for the Coordination of Humanitarian Affairs	1	0	0	1	1	0
Multiple departments	3	0	0	3	2	1
Total	19	2	1	16	14	2

Figure III
Status of implementation of recommendations for prior periods considered to be “under implementation” in annex I to the report of the Board of Auditors for the biennium ended 31 December 2013



72. As indicated in table 3 and figure III, of the 19 recommendations for the two previous bienniums shown as being “under implementation” in annex I to chapter II of the Board’s report, 1 (5 per cent) has been implemented, 2 (11 per cent) have been overtaken by events and 16 (84 per cent) are in progress.

Detailed information on implementation status

73. As indicated in paragraph 31 of the Board’s report on the United Nations for the biennium ended 31 December 2011 (A/67/5 (Vol. I) and Corr.1 and Corr.2), chap. II, the Administration agreed with the Board’s recommendation that the Office for the Coordination of Humanitarian Affairs strengthen its project management procedures to ensure regular review, verification and reporting of project expenditures to enable it to obtain timely and sufficient assurance and control over expenditure, confirmation that funds had been used for the intended purposes, and hence assurance over the accuracy of its recording in the financial statements.

74. In the light of the substantive comments received from partners and the Office of Legal Affairs, the final draft of the guidelines on country-based pooled funds and its submission to the senior management team of the Office for the Coordination of Humanitarian Affairs for endorsement have been postponed until the end of 2014. With the roll-out of the grant management system, the Office for the Coordination of Humanitarian Affairs has strengthened its control mechanisms, which have also been reinforced by monitoring and reporting frameworks, including both financial

and narrative reporting, field visits and financial spot checks as part of the monitoring framework.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: In progress

Priority: High

Target date: Fourth quarter of 2015

75. As indicated in paragraph 34 of the report, the Administration agreed with the Board's recommendation that it, in collaboration with the Office for the Coordination of Humanitarian Affairs, rigorously review its accounting treatment for recording expenditures via executing agencies and make any necessary changes of accounting policy no later than 2014.

76. With regard to pooled funds, the Office for the Coordination of Humanitarian Affairs is currently working with the Office of Programme Planning, Budget and Accounts to determine and streamline the most appropriate accounting treatment for funds transferred to implementing partners.

Departments responsible: Office for the Coordination of Humanitarian Affairs/Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2014

77. In paragraph 80 of its report, the Board recommended that the Administration review the disclosures in future financial statements with a view to providing more detailed commentary on the reasons for the increased holdings of investments and cash pools.

78. The recommendation has been overtaken by events, since although the Board had requested that the Administration provide more detailed commentary on the reasons for the increased holdings of investments and cash pool balances, during the 2012-2013 biennium those balances actually declined compared with the previous biennium; a detailed explanation for the decline was made in the financial report.

Department responsible: Department of Management

Status: Overtaken by events

Priority: High

Target date: Not applicable

79. As indicated in paragraph 95 of the report, the Administration agreed with the Board's recommendation that it require all staff to have undertaken contract management training prior to taking up contract management responsibility. Such training should cover key aspects of contract management such as contract administration, vendor relationship management, risk management, and performance evaluation and management.

80. In response to the Board's recommendation, the Administration developed an online training course on contract management that is currently available through the Procurement Training Campus (www.procurementtrainingcampus.org). The course provides a solid foundation for effective contract management in a public sector environment.

81. The Administration has proposed that the course be mandatory for all staff with contract management functions across the Secretariat. This proposal was presented in the context of the learning and career support strategy for the Secretariat, which was approved by the Management Committee at its meeting held on 6 June 2014.

82. The Administration will take the necessary action to inform all heads of departments and offices that the course is mandatory for all staff with duties in the area of contract management.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Second quarter of 2015

83. As indicated in paragraph 98 of the report, the Administration agreed with the Board's recommendation that the Administration include specific, measurable and relevant key performance indicators, linked to payment, in every contract to cover all key aspects of the goods or services to be delivered.

84. Following the initial roll-out of Umoja, the Organization is now engaged in efforts to migrate the existing key performance indicators to the new environment. Further development of the complete set of indicators is pending the finalization and launch of Umoja throughout the Secretariat. In addition, the development of the additional indicators is dependent on the availability of resources and tools to implement dashboards, as well as the in-memory processing of data queries that would support the establishment of the indicators in Umoja.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2015

85. In paragraph 128 of its report, the Board recommended that the Department of Management urgently clarify the authority of the United Nations Office at Nairobi for undertaking procurement on behalf of the United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat).

86. The discussion on the revised version of the Financial Rules of UNEP and UN-Habitat is still ongoing. Additional consultation is being undertaken in the context of Umoja implementation by the United Nations entities in Nairobi.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2014

87. As indicated in paragraph 130 of the report, the Administration agreed with the Board's recommendation that the Department of Management review the delegations granted to the United Nations Office at Vienna and the United Nations Office at Geneva, to ensure that delegated procurement authority was sufficiently clear.

88. The review of the delegations of authority granted to the United Nations Office at Vienna and the United Nations Office at Geneva is ongoing.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: First quarter of 2015

89. As indicated in paragraph 145 of the report, the Administration agreed with the Board's recommendation that it: (a) develop more outcome-focused objectives and indicators of achievement; (b) establish clear chains from indicators of resource use and activity, through indicators of output to achievement of high-level objectives; and (c) make subparagraphs (a) and (b) above a clearly articulated responsibility of the Under-Secretaries-General for their respective departments.

90. As reported in paragraph 77 of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations for the biennium ended 31 December 2011 and on the capital master plan for the year ended 31 December 2011 (A/67/319), the Administration considers this recommendation to have been implemented and requests its closure by the Board.

Department responsible: Department of Management

Status: Implemented

Priority: High

Target date: Not applicable

91. As indicated in paragraph 171 of the Board's report, the Administration agreed with the Board's recommendation that, to provide assurance that the system of internal control was understood and operating as expected, it: (a) document the internal control framework; and (b) consider developing a management assurance system which required managers at all levels to periodically provide senior management assurance on the effectiveness of internal controls in their sphere of control to test both understanding and compliance at all levels.

92. The Administration requests the Board to close this recommendation since it has been replaced by the recommendation contained in paragraph 48 of the Board's report for the biennium ended 31 December 2013.

Department responsible: Department of Management
Status: Overtaken by events
Priority: High
Target date: Not applicable

93. As indicated in paragraph 176 of the Board's report for the biennium ended 31 December 2011, the Administration agreed with the Board's recommendation that, in support of existing work on developing risk management in the United Nations, the Management Committee: (a) periodically identify the top risks facing the Organization and communicate that information to all managers; and (b) develop high-level and regular (monthly) reporting on the current status of the risks and associated mitigating strategies.

94. The Management Committee has a crucial role in the identification and evaluation of the top strategic risks to the Organization. As the enterprise risk management committee for the Secretariat, the Management Committee is planning to review, on a quarterly basis, the risk profile of the Organization and the status of implementation of relevant mitigation strategies, as designed by the corporate risk owners and supporting working groups.

Departments responsible: Executive Office of the Secretary-General/
 Department of Management
Status: In progress
Priority: High
Target date: Third quarter of 2015

95. As indicated in paragraph 183 of the report, the Administration agreed with the Board's recommendation that United Nations senior management set out an action plan addressing the key lessons identified by the Board on business transformation, to demonstrate and track how it was developing and implementing a more strategic and holistic grip on the direction and delivery of the business transformation programmes.

96. The Administration is implementing important business transformation projects, such as the capital master plan, Umoja, IPSAS and mobility. The identification of key lessons learned, their discussion at the senior management level and the implementation of required corrective action where necessary are a continuous process in the Secretariat.

97. In the case of the capital master plan, the Office of the Capital Master Plan compiled relevant lessons learned to enable future large-scale construction and renovation projects undertaken by the Organization to benefit from the experience gained over the life of the project. Those lessons have been taken into account in the preparatory work of the strategic heritage plan and shared with Member States (refer to para. 35 of A/68/352).

98. In the case of Umoja, lessons learned from its implementation thus far have led to important decisions with respect to further project design and management. From lessons learned during the implementation of the pilot of Umoja Foundation at the United Nations Interim Force in Lebanon in July 2013, the Administration became better prepared for the Foundation roll-out in the remainder of the Organization. In addition, the lessons learned from the Foundation roll-out later in November 2013 led to important decisions by the Enterprise Resource Planning Steering Committee on project strategy and deployment.

99. With respect to IPSAS, important changes have been introduced in the implementation of the project, including the revision of its governance structure, which resulted in the re-constitution of the IPSAS Steering Committee in February 2013 at the level of Assistant Secretary-General and the inclusion in the Committee of other relevant departments, such as the Department of Economic and Social Affairs and the Office for the Coordination of Humanitarian Affairs; the creation of an independent project assurance role reporting directly to the Controller; the inclusion of IPSAS-specific objectives in the 2013 senior managers' compacts to ensure greater management buy-in and support for the initiative and the Management Committee's regular involvement in reviewing the progress of the initiative; and the roll-out of a project management tool with detailed tasks on the basis of which the IPSAS implementation teams in the United Nations have been tracking and reporting their progress on a monthly basis (refer to A/68/351).

Departments responsible: Executive Office of the Secretary-General/
Department of Management

Status: In progress

Priority: High

Target date: Ongoing

100. As indicated in paragraph 25 of the Board's report on the United Nations for the biennium ended 31 December 2009 (A/65/5 (Vol. I), chap. II), the Administration agreed with the Board's recommendation that it: (a) plan for the automated preparation of the financial statements under Umoja; and (b) without waiting for the implementation of Umoja, enhance internal documentation on the preparation of the financial statements and, more generally, on all financial procedures, notably by updating the Financial Manual.

101. Discussions are ongoing regarding the purchase of software to interface with Umoja for the automation of the preparation of the financial statements.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2015

102. As indicated in paragraph 62 of the report, the Administration agreed with the Board's recommendation that it define a strategy to streamline and further automate the management of voluntary contributions, along the lines of the redesign of assessed contributions procedures.

103. The target date remains as last revised on the basis of the Umoja deployment schedule.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2015

104. **As indicated in paragraph 66 of the report, the Administration agreed with the Board's recommendation that it develop indicators to measure the processing times for contributions.**

105. The target date remains as last revised on the basis of the Umoja deployment schedule.

Department responsible: Department of Management
Status: In progress
Priority: Medium
Target date: Fourth quarter of 2015

106. **As indicated in paragraph 160 of the report, the Administration agreed with the Board's recommendation that it strengthen internal controls to ensure the accuracy of its payable and receivable balances with counterpart entities as at the end of the financial period.**

107. The target date remains as last revised on the basis of the Umoja deployment schedule.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Third quarter of 2015

108. **As indicated in paragraph 164 of the report, the Administration agreed with the Board's recommendation that it reduce the time taken for certifying invoices so as to conform to accrual-based accounting.**

109. The time taken for certifying invoices will be further reduced with the full deployment of Umoja.

Department responsible: Department of Management
Status: In progress
Priority: High
Target date: Fourth quarter of 2015

110. **In paragraph 387 of its report, the Board recommended that the Administration draw up a schedule by which the staff members who had not taken the mandatory training programmes be obliged to do so in a close time limit (one year or 18 months), and that the effective implementation be verified.**

111. The Office of Human Resources Management will continue to deploy the learning management system in Inspira to offices away from Headquarters and regional commissions, and over the next year this process will help improve the ability of the Organization to track mandatory training requirements.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015

112. In paragraph 390 of its report, the Board recommended that the Administration ensure that all departments and offices draw up and document a medium- and short-term staff training strategy that would identify needs and objectives, and carry out a qualitative analysis of the results obtained.

113. The Management Committee approved the new learning and career support strategy in June 2014. The strategy differentiates between corporate and mandatory programmes for all staff. The Office of Human Resources Management will lead a coordination mechanism that identifies priority staff training needs for all Secretariat staff, on the basis of, among other things, an analysis of previously obtained results. As from 2015, the Management Committee will annually review and approve the findings of this analysis, which will provide strategic direction for all corporate learning programmes. Separately, departments and offices will be responsible for identifying and delivering the substantive and technical training needs of their staff. The Office of Human Resources Management will provide advisory services to support departments as well as access to funding for the upgrading of substantive and technical skills. As part of the process for accessing those funds, departments and offices will be required to submit an annual training plan.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Ongoing

114. As indicated in paragraph 437 of the report, the Administration agreed with the Board's recommendation that it take appropriate measures to ensure that the "Carbon" project was interfaced with Umoja.

115. The proposed data interfaces between Umoja and the global conference management systems of the Department for General Assembly and Conference Management, including the meetings management system "gMeets" (formerly known as "Carbon"), are part of Umoja Extension 2, which is now scheduled to be deployed in 2017.

Department responsible: Department for General Assembly and Conference Management

Status: In progress

Priority: Medium

Target date: Second quarter of 2017

C. Interim follow-up on the handling of information and communications technology affairs in the Secretariat

116. In annex V to its report for the biennium ended 31 December 2012, the Board provided a summary of the status of implementation of recommendations contained in its report on the handling of information and communications technology affairs in the Secretariat (A/67/651). The summary showed that all 16 recommendations were under implementation, as they were linked to the new information and communications technology strategy that the Administration will soon present to Member States.

III. Capital master plan

A. Implementation of the recommendations contained in the report of the Board of Auditors on the capital master plan for the year ended 31 December 2013

Overview

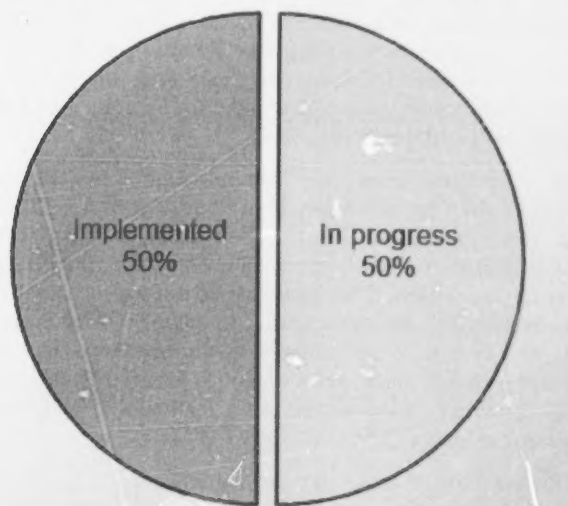
117. Set out below is the information requested by the General Assembly on the status of implementation of recommendations contained in the report of the Board of Auditors on the capital master plan for the year ended 31 December 2013 (A/69/5 (Vol. V)).

118. Table 4 and Figure IV summarize the status of implementation of all new recommendations of the Board as of August 2014.

Table 4
Status of implementation of all recommendations

<i>Department responsible</i>	<i>Number of recommendations</i>	<i>Not accepted</i>	<i>Implemented</i>	<i>In progress</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management	4	—	2	2	2	—
Total	4	—	2	2	2	—

Figure IV
Status of implementation of all recommendations



119. As indicated in table 4 and figure IV, of the four recommendations made by the Board in its report on the capital master plan, two (50 per cent) have been implemented and the other two (50 per cent) are in progress. Of the two recommendations in progress, one is set for implementation by the end of 2015 and the other by the end of 2016.

Detailed information on implementation status

120. In paragraph 25 (a) of the summary of its report, the Board recommended that the Administration clarify to the General Assembly during the main part of its sixty-ninth session which elements of the scope of the project would not be delivered as part of the capital master plan and define plans for delivery and any budgetary implications. Elements of the capital master plan were currently scheduled for delivery after the Office of the Capital Master Plan closed.

121. The twelfth annual progress report on the implementation of the capital master plan clarifies which elements will be completed after the closure of the Office of the Capital Master Plan. The report also clarifies how the remaining scope of the capital master plan will be administered after the closure of the Office.

<i>Department responsible:</i>	Department of Management
<i>Status:</i>	Implemented
<i>Priority:</i>	High
<i>Target date:</i>	Not applicable

122. In paragraph 25 (b) of the summary of its report, the Board recommended that the Administration apply independent project assurance to all major projects. There was currently no established approach to providing independent project assurance in the United Nations.

123. At present, the capital master plan project is managed and overseen with clear lines of supervision and accountability that have provided assurance with respect to both timelines and costs during the whole life of the project. It is the Administration's view that initiating and establishing a project assurance and oversight mechanism is most critical at the project's conceptualization phase. By the time the Board made the recommendation, some two years after the project was under way, the project had already established its oversight and assurance model and changing the business model was not deemed feasible.

124. As noted in prior responses from the Administration to the above recommendation, the Office of the Capital Master Plan is headed by an Executive Director at the Assistant Secretary-General level and is managed by a team of specialists whose technical qualifications have been recognized both by the Board and by Member States on various occasions. The Executive Director for the Capital Master Plan has been supervised by and is accountable to the Under-Secretary-General for Management, who in turn is accountable to the Secretary-General. In addition, oversight is provided by the Management Committee, chaired by the Chef de Cabinet, which reviews the progress of the project on a continuous basis through periodic progress reports prepared by the Office.

125. In conformity with the established budgetary control and reporting process in the Secretariat, the budget and costs of the project are scrutinized by the Office of Programme Planning, Budget and Accounts and are audited regularly. The robust audit systems include ongoing audits of guaranteed maximum price contracts and close-out audits by OIOS and annual and semi-annual audits by the Board.

126. Accordingly, the Administration is of the opinion that the Secretariat has put in place a robust supervisory and oversight system that has provided adequate assurance concerning the budget, schedule and costs of the project during its life cycle. Regular updates on progress have been communicated to Member States by means of annual progress reports and quarterly briefings to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee.

127. The Administration agrees with the Board that every major project in the Secretariat needs an independent project assurance function, but, as demonstrated by the capital master plan, this independent assurance function needs to be adapted in accordance with the specific nature of the project that is being implemented. Retaining the services of a specialized external company to carry out this function and forming a project steering committee are also considered to be viable project assurance options.

Department responsible: Department of Management

Status: Implemented

Priority: High

Target date: Not applicable

128. In paragraph 25 (c) of the summary of its report, the Board recommended that the Administration review maintenance arrangements on the basis of the operating data with respect to new assets currently being collected and assess possibilities for obtaining better value for money for the Administration's requirements. As previously recommended, it was important to gather operating data about new assets, such as energy consumption, maintenance

patterns and the skills required for the servicing of plant and equipment, so that contractors could bid on an informed basis. This should provide the Administration with a clearer view of its overall maintenance requirements.

129. The Office of Central Support Services has developed a comprehensive maintenance strategy for all mechanical, electrical and plumbing systems, including for the delivery of maintenance through either in-house staff, existing service contracts or capital master plan maintenance packages. A detailed plan has also been developed in coordination with the Procurement Division regarding future solicitation processes to be carried out as the last elements of the capital master plan project are handed over. Maintenance personnel have received additional training, and the capital master plan engineer of record has developed preventive maintenance plans and procedures for all new capital master plan systems. In addition, the Office of Central Support Services has begun to collect more comprehensive operating data and, on the basis of the final system configuration being delivered by the capital master plan, is developing specifications for a software tool to measure energy consumption.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2016

130. In paragraph 25 (d) of the summary of its report, the Board recommended that the Administration commit to visible senior management leadership on the flexible workspace project. Experience suggested that, like all change initiatives that had an impact on the day-to-day working environment, senior management leading by example would be vital in gaining staff buy-in and securing the intended benefits.

131. The involvement of senior managers in the flexible workplace programme will be one of the matters discussed at the flexible workplace steering committee meetings. The Office of Central Support Services is in the process of convening the steering committee.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2015

B. Implementation of the recommendations contained in the report of the Board of Auditors on the capital master plan for prior financial periods

Overview

132. In paragraph 9 of its resolution 67/235 A, the General Assembly reiterated its request to the Secretary-General to provide a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old.

133. In annex III to its report for the year ended 31 December 2013, the Board provided a summary of the status of implementation of 21 recommendations for prior periods. Information is provided below on the 5 recommendations indicated as being "under implementation" (24 per cent of the total) in annex III, set out in the order in which the recommendations were presented.

134. Table 5 summarizes the overall situation.

Table 5

Status of implementation of recommendations for prior periods considered not fully implemented in annex III to the report of the Board of Auditors on the capital master plan for the year ended 31 December 2013

<i>Department responsible</i>	<i>Number of recommendations</i>	<i>Not accepted</i>	<i>Implemented</i>	<i>In progress</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management	5	–	–	5	5	–
Total	5	–	–	5	5	–

135. As indicated in table 5, all five of the recommendations shown in annex III to the Board's report as being "under implementation" remain in progress. One recommendation is set for implementation by the end of June 2015 and four by the end of December 2015.

Detailed information on implementation status

136. As indicated in paragraph 83 of the Board's report on the capital master plan for the year ended 31 December 2011 (A/67/5 (Vol. V)), the Administration agreed with the Board's recommendation that the Department of Management: (a) pilot the implementation of flexible working strategies which move away from a one-person-to-one-desk ratio; and (b) assess the potential operational and financial impact of adopting flexible workplace strategies to reduce future space needs of the United Nations in the context of any proposals for renovating existing, or acquiring new, office space.

137. Ongoing consultations and discussions are currently under way with the Office of Human Resources Management, which is the main participant in the pilot study. The design has been approved, and the space on the eighteenth and nineteenth floors of the Secretariat Building will be reconfigured for this purpose. The pilot study has been rescheduled to start in October 2015 and will include a period of close monitoring and evaluation.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2015

138. In paragraph 39 of its report on the capital master plan for the year ended 31 December 2012 (A/68/5 (Vol. V)), the Board recommended that for future projects of this nature the Administration develop a risk-based approach to

determining, allocating and reporting contingency funds based on best practice in modern project management.

139. Ongoing capital projects, including the strategic heritage plan, the Mechanism for International Criminal Tribunals, Arusha Branch, and blast remediation at the Economic and Social Commission for Western Asia, have begun to adopt this approach, first by creating a formal risk register. All three projects are currently in the process of establishing risk and requisite contingency levels and determining how they will be reported on in annual progress reports to Member States and reports to other project constituents. Once these are fully developed, the Office of Central Support Services will produce standard operating procedures for use in all capital projects and will monitor their implementation as part of its coordination role with respect to such projects.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015

140. In paragraph 69 of its report, the Board recommended that the working group on flexible workspace strategies: (a) gather robust data on building occupancy utilization and the occupancy costs per desk in each building, across the entire portfolio of New York permanent and rented space; and (b) use this analysis to better understand its future estate requirements both in New York and across the wider global estate.

141. The flexible workplace consultant is on board, with a kick-off meeting held on 30 July 2014. As part of the flexible workplace business case, the consultant will carry out a detailed study as outlined in the Board's recommendation.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Fourth quarter of 2015

142. In paragraph 77 of its report, the Board recommended that the Administration adopt a whole life cycle asset investment strategy and assess costed options for the through-life maintenance of the Headquarters buildings.

143. As indicated in the Administration's comments contained in paragraph 21 of the report of the Secretary-General on the implementation of the recommendations of the Board contained in its report on the capital master plan for the year ended 31 December 2012 (A/68/336), the implementation of this recommendation is still in progress.

Department responsible: Department of Management

Status: In progress

Priority: High

Target date: Second quarter of 2015

144. In paragraph 82 of its report, the Board recommended that the Office of Central Support Services review its ongoing maintenance contracts, based on an assessment of the total scope of facilities management requirements after completion of the capital master plan, and assess the possibilities for obtaining better value from any future strategic commercial relationship.

145. The Administration has reviewed its ongoing maintenance contracts. Of the 24 system maintenance contracts, 17 were established by the Office of Central Support Services for the servicing of the new equipment handed over by the capital master plan. The remaining seven contracts will be completed by December 2014. One outstanding contract is still under negotiations with the Procurement Division for a building management system. The system is only partially completed and will be finalized after the completion of the General Assembly Building.

Department responsible: Department of Management

Status: In progress

Priority: Medium

Target date: Fourth quarter of 2015



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Item 67 (b) of the provisional agenda*

**Elimination of racism, racial discrimination,
xenophobia and related intolerance: comprehensive
implementation of and follow-up to the Durban
Declaration and Programme of Action**

Global efforts for the total elimination of racism, racial discrimination, xenophobia and related intolerance and the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action**

Report of the Secretary-General

Summary

The present report is submitted pursuant to General Assembly resolution 68/151, in which the Assembly requested the Secretary-General to submit to it at its sixty-ninth session a report on the implementation of the resolution. The report was prepared by the Office of the United Nations High Commissioner for Human Rights. It summarizes information received from stakeholders, and concludes with recommendations.

* A/69/150.

** The present document was submitted late owing to the need to consult with partners.



I. Introduction

1. In its resolution 68/151, the General Assembly acknowledged the efforts and initiatives undertaken by States to prohibit discrimination and segregation and to engender the full enjoyment of economic, social and cultural as well as civil and political rights. The Assembly emphasized that, despite efforts in that regard, millions of human beings continued to be victims of racism, racial discrimination, xenophobia and related intolerance, including their contemporary manifestations, some of which took violent forms.

2. In the same resolution, the General Assembly welcomed the efforts made by civil society in support of the follow-up mechanisms in the implementation of the Durban Declaration and Programme of Action and underlined the primacy of the political will, international cooperation and adequate funding at the national, regional and international levels needed to address all forms and manifestations of racism, racial discrimination, xenophobia and related intolerance for the successful implementation of the Durban Declaration and Programme of Action. The Assembly further reaffirmed that the global fight against racism, racial discrimination, xenophobia and related intolerance and all their abhorrent and contemporary forms and manifestations was a matter of priority for the international community.

3. In accordance with previous practice and pursuant to resolution 68/151, the present report summarizes information received from various stakeholders. In preparing the report, the Office of the United Nations High Commissioner for Human Rights requested information from Member States and various stakeholders on the implementation of the resolution. Submissions were received from 14 States: Azerbaijan, Greece, Italy, Mauritius, Mexico, Oman, Qatar, Russian Federation, Singapore, Togo, Tunisia, Turkey, Uruguay and Uzbekistan. Contributions were also received from four national human rights institutions or national equality bodies. The report also provides an update on the activities of the Office in this field.

II. Information received from Member States

Azerbaijan

4. The multi-ethnic and multid denominational composition of the population is an important feature of contemporary Azerbaijan. The fundamental provisions of Azerbaijan's ethnic policy are contained in the Constitution. Paragraph 3 of article 25 provides: "The State guarantees equality of rights of all citizens, irrespective of race, ethnicity, religion, language, sex, origin, property status, occupation, beliefs or membership of political parties, trade unions or other voluntary associations. Human and civil rights and freedoms may not be restricted on the grounds of race, ethnicity, religion, language, sex, origin, beliefs or political or social affiliation."

5. Projects are being carried out for lawful regulation of the activities of religious communities, for the protection of the principle of freedom of religion and for the free performance of religious ceremonies and rites. Preparation of educational and awareness programmes that focus on different religions is a priority for the Government and such programmes are implemented regularly.

6. Seminars, trainings and meetings covering all regions of Azerbaijan are being conducted in order to develop interreligious dialogue, strengthen tolerance and inform citizens about the essence of religions.

7. Article 111 of the Criminal Code penalizes acts that seek to establish and maintain the superiority of one racial group by the oppression of another racial group, *inter alia*:

(a) Denial of the right of members of a racial group or groups to life and freedom by murdering members of a racial group or groups, causing grave damage to their health or serious harm to their mental capacities, or subjecting them to torture or cruel, inhuman or degrading treatment or punishment or to arbitrary arrest or unlawful deprivation of liberty;

(b) Deliberate creation of living conditions for a racial group or groups with a view to bringing about their complete or partial physical extermination;

(c) Implementation of any legislative or other measures with a view to hindering the participation of a racial group or groups in the political, social, economic and cultural life of the country and to impeding the full development of such group or groups by denying the members their fundamental human rights and freedoms.

Greece

8. To address multiple forms of discrimination faced by certain groups of women, such as Roma women, migrant women or Muslim women in Thrace, the General Secretariat for Gender Equality of the Ministry of the Interior, while planning and implementing the National Programme for Substantive Gender Equality, is also implementing the National Programme on Preventing and Combating Violence against Women, which refers to all forms of gender-based violence. The programme takes into consideration the need to respond to different social, ethnic and cultural backgrounds as well as different religions, beliefs and states of health, among other issues.

9. Other actions aimed at combating discrimination, racism and xenophobia and at increasing tolerance have been planned and will be implemented in the context of the 2013 Annual Programme of the European Integration Fund for Greece, as well as in the context of the multiannual programme of the Asylum, Migration and Integration Fund for Greece (2014-2020).

Italy

10. In accordance with European Union directives 2000/43/EC and 2000/78/EC and their respective transposition decrees establishing the principle of equality with respect to all forms of discrimination on the grounds of gender, ethnicity, race, sexual orientation, religion, personal beliefs, age and disability, the National Office against Racial Discrimination has been established as a national equality body, entrusted by law with promoting equality and eliminating discrimination by assisting victims and monitoring discriminatory phenomena.

11. The National Office against Racial Discrimination has implemented counter-discrimination measures, promoted the inclusion of Roma, Sinti and Camminanti and other vulnerable social categories such as the elderly and persons with disabilities and has struggled with homophobia and transphobia, taking into consideration the multiple forms of discriminations to which people belonging to these groups are subjected.

12. The Observatory for Protection against Discriminatory Acts was established in 2010 in response to demands from potential victims of discrimination for protection against hate crimes through the adoption of a comprehensive approach, including interventions by police forces.

13. The Observatory aims to address underreporting and the increase in discriminatory offences committed on the grounds of ethnic or racial origin, gender, religion, sexual orientation and gender identity, disability, age and language; to react immediately and efficiently to these offences through the police forces and the carabinieri corps; to enhance the sharing of information collected during investigations, training opportunities and exchange of good practices among police forces, including at the international level (i.e., INTERPOL); to monitor all forms of discriminatory phenomena; to improve awareness of these phenomena; and to promote initiatives to prevent such offences and raise public awareness about this subject.

14. On 30 July 2013, the draft national plan of action against racism and xenophobia was introduced on the occasion of the launch of the working group in charge of drafting the plan.

15. The National Plan of Action as adopted aims at implementing a comprehensive strategy to support national and local policies to prevent and repress racism, xenophobia and related intolerance and to foster a multi-ethnic and multicultural, open and democratic society. In accordance with Legislative Decree No. 215/2003, the National Plan of Action focuses on discrimination based on race, colour, ethnic or national origin, religion or belief; it also takes a gender- and culture-sensitive approach.

16. The communication from Italy also explained the international and national legal frameworks in force, followed by a statistical overview of potential victims of discrimination. It also referred to the need to elaborate specific indicators in this field.

Mauritius

17. The Constitution of Mauritius prohibits discrimination on the grounds, inter alia, of caste, colour, creed and race. It also provides that no law shall be discriminatory either in itself or in its effect.

18. The National Human Rights Commission has been operational since April 2001 and is empowered to inquire into any written complaint from any person alleging that his/her human rights have been, are being, or are likely to be violated by an act or omission by any person performing a public function conferred by any law, or otherwise in the performance of the functions of any public office or any public body. It also has the power to inquire into written complaints from any other person of an act or omission by a member of the police force, other than an act or

omission that is the subject of an investigation by the Ombudsperson. The Commission may equally review the safeguards provided in laws and policies that protect human rights, review factors or difficulties that inhibit the enjoyment of human rights and exercise such other functions as it may consider conducive to the promotion and protection of human rights.

19. The Equal Opportunities Act prohibits any direct or indirect discrimination on the basis of status such as age, caste, colour, creed, ethnic origin, impairment, marital status, place of origin, political opinion, race, sex or sexual orientation. The Equal Opportunities Commission, which has been operational since 2012, is mandated to enforce the provisions of the Act.

20. Other policy measures have been put in place to promote racial harmony and unity in diversity for the preservation of the cultural heritage and the promotion of national languages.

Mexico

21. In Mexico, a consistent anti-discrimination policy and institutional framework has been strengthened and gradually expanded. The principle of equality and non-discrimination is protected by article 1 of the Constitution of the United Mexican States, which explicitly prohibits all forms of discrimination.

22. Since 2008, Mexico has been promoting a process of strengthening the legal and institutional anti-discrimination framework. As a result, on 7 February 2014, the Congress passed an amendment to the Federal Law to Prevent and Eliminate Discrimination to provide greater protection with respect to equality and non-discrimination.

23. A number of federal entities have incorporated anti-discrimination provisions in their legal framework under the terms of article 1 of the Constitution.

24. With a view to harmonizing state laws with federal laws and international treaties, the National Council for the Prevention of Discrimination developed a model law for the prevention and elimination of discrimination.

25. The National Council developed the National Programme for Equality and Non-Discrimination for the period 2014-2018, which articulates the national policy on equality and non-discrimination and involves the entire federal public administration.

26. The National Programme stresses the obligation of the State to create equal conditions and opportunities for people, individually and collectively. It also includes an assessment of the current situation with respect to discrimination in the country and the actions required to prevent and punish discrimination and create a legislative framework to safeguard the right to non-discrimination.

27. With respect to actions that the State must undertake in order to eradicate discrimination, the National Programme aims to strengthen the incorporation of equality and non-discrimination in all public affairs; promote policies and measures that ensure that all institutions of the federal Government offer protection against discriminatory acts; ensure progressive measures to decrease inequality gaps affecting the population in the enjoyment of their rights; and strengthen existing knowledge about discrimination in the country in order to reduce it.

Oman

28. Oman reported that equality is one of the bases upon which its governance is based. Its Basic Law stipulates that equality between citizens is a pillar of the society and is guaranteed by the State. It also provides for the equality of all citizens before the law and prohibits discrimination on the grounds of gender, origin, colour, language, religion, sect, domicile or social status. Moreover, the Basic Law ensures for every foreigner legally present in the Sultanate the right to protection of person and property. Every person present in the Sultanate can therefore have recourse to independent judicial institutions to claim any rights guaranteed by the Basic Law and the existing laws in the Sultanate.

29. The Sultanate ratified the International Convention on the Elimination of All Forms of Racial Discrimination and the provisions of the Convention are part of the national legal system

Qatar

30. The Constitution and domestic laws of Qatar define discrimination in line with the definition provided in article 1, paragraph 1, of the International Convention on the Elimination of All Forms of Racial Discrimination. The legal framework for State action takes account of the general rules underpinning the provisions of the Convention, in which the principles of equality and protection from discrimination are essential. Those principles are enshrined in part II of the Constitution and spelled out in detail in articles 34 and 35. Article 34 states: "Citizens have equal rights and obligations." Article 35 affirms the right to equality before the law and to protection from discrimination, stating: "All persons are equal before the law. There shall be no discrimination between them on grounds of sex, origin, language or religion."

31. The principle of equality before the law without any discrimination is protected by a set of laws. The Criminal Code criminalizes incitement to racial hatred and the Printing and Publishing Act prohibits the publication of materials that are likely to stir up social discord or cause confessional, racial or religious strife.

32. It should also be noted that the National Human Rights Committee ("A" status) was established pursuant to Act No. 38 of 2002 and amended by Decree-Law No. 25 of 2006 to bring it into line with the requirements of the principles relating to the status of national institutions (Paris Principles). The Act establishing the Committee was amended again by Decree-Law No. 17 of 2010 which confers legal personality and a separate budget for the Committee.

Russian Federation

33. The Constitution of the Russian Federation prohibits any form of discrimination. According to article 19, all are equal before the law and the courts. The State guarantees equality of human and civil rights and freedoms, regardless of sex, race, ethnicity, language, origin, wealth, official status, place of residence, attitude to religion, beliefs, membership of voluntary associations or other circumstances. Any restriction on the enjoyment of human rights and discrimination based on social, racial, ethnic, linguistic or religious grounds is prohibited.

34. The Decree of 19 December 2012 N 537 of the President of the Russian Federation "On the strategy of the State nationality policy of the Russian Federation till 2025" sets out important goals, including ensuring equality of human rights and freedoms regardless of race, nationality, language, religion and other circumstances; preventing and eradicating all forms of discrimination on social, racial, national, linguistic or religious grounds; respect for the national dignity of citizens; and the prevention and suppression of attempts to incite racial, national and religious hatred, enmity or hostility.

35. The Federal Anti-Extremism Act, in its version No. 255-FZ of 25 December 2012, defines extremism as the advocacy of exclusiveness, superiority or inferiority on the grounds of social, racial, ethnic, religious or linguistic affiliation or attitude to religion. An organization may be characterized as extremist only by judicial procedure and only a court may adopt a decision recognizing a citizen guilty of extremist activities.

36. Other codes, such as the Criminal Code and the Code of Administrative Procedure, establish criminal or administrative liabilities. Recent changes to article 280 of the Criminal Code, on public calls for extremist activities, and article 282, on incitement to hatred or hostility and humiliation of human dignity, allow tougher sanctions for extremist activities, including extremist crimes motivated by racial or national hatred and enmity.

37. More recently, Federal Law 128-FZ "On amendments to certain legislative acts of the Russian Federation" was adopted on 5 May 2014. The Law criminalizes rehabilitation of Nazism, namely the denial of the facts established by the verdict of the International Military Tribunal for the just and prompt trial and punishment of the major war criminals of the European Axis, approval of the crimes established by the Tribunal as well as dissemination of false information about actions of the Union of Soviet Socialist Republics during the Second World War.

38. Measures to combat extremism and the dissemination of racist and xenophobic materials in the mass media are enforced by the prosecutorial bodies of the Russian Federation, while the Federal Agency for Press and Communications is mandated to provide, on a competitive basis, State support to enterprises and organizations in the electronic and print media that are working on projects aimed, inter alia, at preventing public demonstrations that promote racial or religious intolerance. Such support helps to strengthen inter-ethnic relations, cultural links and mutual respect; to provide information on combating extremism, nationalism, racial and religious intolerance; and to strengthen inter-ethnic relations and the unity of the Russian people, preserving the identity and cultural and moral values of the peoples and ethnic groups of the Russian Federation and promoting inter-ethnic understanding and friendship.

39. With regard to education, the Ministry of Education and Science is working actively to address racism, racial discrimination and xenophobia through education and the Government's youth policy. Comprehensive work is being conducted with students and young people with a view to improving the content of general and vocational education in order to foster a general Russian civic identity, to prevent nationalism and separatism and to integrate students into world culture.

40. In the new general education standards for the Russian Federation, the education process is understood as including not only acquisition of knowledge,

skills and competences, but also development of the student's personality and the adoption of spiritual, moral, social, family and other values.

41. For example, since 1 September 2012, a comprehensive 34-hour course on the fundamentals of religious cultures and secular ethics has been a mandatory part of the school programme for children in the fourth grade of elementary school.

42. Religious organizations also take an active part in project activities aimed at developing tolerance and preventing extremism among young people. They work to develop a programme of spiritual and moral education and instruction, help to prevent child neglect and juvenile delinquency and assist social institutions, foundations and other organizations involved in prevention, as well as in the rehabilitation and social adaptation of adolescents and young people who have been victims of xenophobia and ethnic conflicts.

Singapore

43. As a multiracial, multilingual and multi-religious society, Singapore recognizes the importance of maintaining and fostering racial harmony. In this regard, the core principles of meritocracy and national identity based on multiracialism are a core element of government policies. Meritocracy ensures that all Singaporeans can progress and be rewarded on the basis of individual merit and that no one is discriminated against or disadvantaged on the basis of race, language or religion. Multiracialism recognizes the uniqueness and diversity of the society, wherein all ethnic communities enjoy equal status and each community is free to preserve and promote its cultural heritage and to practise its customs and beliefs, as long as this does not compromise national interests or infringe on the rights and sensitivities of other groups.

44. In this regard, a legal framework to prevent discrimination was put in place at the constitutional level. For example, article 12 of the Constitution states that there shall be no discrimination against any citizen of Singapore on the grounds of religion, race, descent or place of birth. Article 16, complementing article 12, protects against discrimination in education on the grounds of religion, race, descent or place of birth.

45. The Presidential Council for Minority Rights is mandated to scrutinize legislation passed by Parliament to ensure that proposed laws do not discriminate against any ethnic or religious community.

46. Other important policies undertaken by the Government are the implementation of a quota system for each ethnic group in public housing estates, with the aim of avoiding the formation of ethnic enclaves and encouraging residents to interact with Singaporeans of different races, and the National Service, compulsory military service for all Singaporean men at age 18, which fosters bonds between young men of different races and religions and allows them to work together to foster strong relationships and trust.

47. Most of the seats in Parliament come under the Group Representation Constituency scheme, under which members are elected in groups that must include at least one member of an ethnic minority. The system is designed to ensure equitable minority representation in Parliament. At the same time, it forces political

parties to practise multiracial politics rather than accumulate political capital based exclusively on race or religion.

Togo

48. Togo has ratified the International Convention on the Elimination of All Forms of Racial Discrimination. In line with paragraph 58 of the Durban Programme of Action, Togo has adopted measures and policies aimed at encouraging all citizens and institutions to fight racism, racial discrimination, xenophobia and related intolerance.

49. To give effect to recommendations of the Committee on the Elimination of Racial Discrimination, the Government has incorporated the definition of the term "racial discrimination" as reflected in article 1 of the International Convention in the draft penal code and the draft code of criminal procedure, with a view to criminalizing acts of racism, racial discrimination, xenophobia and related intolerance.

50. Another important initiative is the establishment and operation of the Truth, Justice and Reconciliation Commission, which was intended to foster national unity and social harmony and to contribute to eradicating ethnic divides. In April 2014, the Government adopted a white paper relating to the implementation of the recommendations of the Commission.

51. Togo has identified human rights education as a powerful tool for encouraging all citizens to internalize a human rights culture and a culture of peace, tolerance and cultural diversity, and sensitization campaigns in universities and secondary schools have been organized to that end.

Tunisia

52. Tunisia noted that its Constitution of 27 January 2014 contains important provisions that strengthen the principle of equality and non-discrimination and promote tolerance. While the idea of combating all forms of racism is provided for in the preamble to the Constitution, other articles, notably article 21, contain provisions relating to the principle of equality before the law.

53. Tunisia has also ratified the International Convention on the Elimination of All Forms of Racial Discrimination. According to article 20 of its Constitution, international treaty obligations may be invoked directly by a judge as part of the national legal system.

54. Laws on the organization of political parties and associations and on freedom of the press have been promulgated; they prohibit incitement to violence, hatred, intolerance and discrimination based on religion, class, gender or region, as well as propaganda based on racial discrimination.

Turkey

55. The constitutional system of Turkey is based on the equality of all individuals before the law without discrimination, irrespective of their language, race, colour,

sex, political opinion, philosophical belief, religion and sect, or any other grounds (art. 10). In this regard, another "democratization package" was unveiled on 30 September 2013 that proposes comprehensive reforms for the improvement and enjoyment of a wide spectrum of civil and political rights for all citizens.

56. The Constitution states that international agreements are part of Turkish domestic legislation. As such, the International Convention on the Elimination of All Forms of Racial Discrimination is part of national legislation and the definition of racial discrimination laid down in the Convention is directly applicable in Turkey. In case of conflict with the provisions of the national laws on the same matter, international agreements in the area of fundamental rights and freedoms prevail. Moreover, other legislation provides for the prohibition of and protection against discrimination and racism.

57. A draft law on anti-discrimination and equality is under consideration by the Office of the Prime Minister. It provides measures against discrimination based on sex, race, colour, language, belief, ethnic origin, philosophical or political opinion, social status, marital status, state of health, disability or age. Once enacted, the prohibition shall be binding upon legislative, executive and judicial authorities as well as on all natural and legal persons.

58. The draft law envisages the establishment of an anti-discrimination and equality board that will monitor complaints of discrimination in the public and private sectors, as well as a consultation board composed of representatives of various relevant sectors of the society to assist the anti-discrimination and equality board.

59. Other mechanisms are also in place, such as the Office of the Ombudsman and the Turkish national human rights institution, which receives and investigates allegations of all human rights violations including allegations of discrimination by public officials.

60. With regard to human rights education, the regulation on textbooks and educational materials of the Ministry of National Education clearly states that textbooks shall support basic human rights and freedoms and provide an approach that rejects all forms of discrimination.

61. The Ministry of the Interior organizes periodic seminars, conferences and workshops on human rights for staff members of law enforcement agencies at various levels as part of their overall training.

Uruguay

62. In accordance with Act No. 17.817 of 2004, it is in the national interest to combat racism, xenophobia and all other forms of discrimination, including discrimination based on race, skin colour, religion, national or ethnic origin, disability, appearance, gender and sexual orientation and identity. The Act established the Honorary Commission against Racism, Xenophobia and All Other Forms of Discrimination to develop national policies and practical measures aimed at preventing and combating racism, xenophobia and discrimination and policies on positive discrimination.

63. The Commission keeps a record of racist, xenophobic and discriminatory incidents and files the corresponding legal complaint whenever it is deemed necessary, and issues opinions. Cases can be referred to the courts by interested parties or to the appropriate public bodies.

64. The Commission consists of representatives of the Ministry of Education and Culture, the Ministry of the Interior, the Ministry of Foreign Affairs and the Central Governing Council of the National Public Education Administration, as well as representatives and alternates nominated by relevant non-governmental organizations, including organizations devoted to people of African descent, sexual diversity, religious diversity, persons with disabilities and people of indigenous descent.

65. In addition to the Commission, various State mechanisms are in place to promote racial equality, such as the Advisory Service on Racial Equality in the Office of the President and the Office for the Promotion and Coordination of Affirmative Action Policies for People of African Descent, among other institutions.

66. According to the law, radio broadcasting services must include among their objectives the promotion of social development, human rights, cultural diversity, freedom of information and opinion and democratic values. They must not engage in party, political or religious propaganda or promote discrimination on the grounds of race, ethnicity, gender, sexual orientation, religion, age or any other criteria. Failure to observe these provisions constitutes grounds for suspending or withdrawing their licences.

Uzbekistan

67. The Constitution of Uzbekistan establishes the principles of equality before the law, equal protection of the law and the prohibition of discrimination. Article 18 reads: "All citizens of the Republic of Uzbekistan have equal rights and freedoms and are equal before the law, irrespective of their sex, race, ethnicity, language, religion, social origin, opinions, or personal or social status." The fundamental principles of equality before the law and the prohibition of discrimination deriving from international instruments to which Uzbekistan has acceded are given expression in the Constitution.

68. With regard to the national policy on racial discrimination, the Government takes action to create an atmosphere of ethnic harmony and tolerance in society. This includes the development of institutions and legislative machinery to safeguard individual and collective rights, including those of racial and ethnic minorities; measures to preserve the cultural identity of minority communities and encourage their integration into Uzbek society; and proportional representation of minority communities in all areas of public life.

69. Other relevant measures to combat racial discrimination include the ban on political parties established along racial or ethnic lines (article 57 of the Constitution) and on voluntary associations seeking to spread racial and religious divisiveness (article 3 of the Voluntary Associations Act of 1991, as amended in 1992 and 1997); the prohibition against the use of religion to foment enmity, hatred and ethnic discord (article 5 of the Freedom of Conscience and Religious

Organizations Act of 1991, as amended in 1998); and the prevention of the use of the media to spread ethnic, racial or religious hatred (the Mass Media Act of 1997).

III. Information received from national human rights institutions

National Consultative Commission on Human Rights (France)

70. The National Consultative Commission on Human Rights is the French national human rights institution, which has "A" status.

71. Since 2007, the Commission has been composed of 64 members who are representatives of non-governmental organizations working in the field of human rights and international humanitarian law, members of the main trade union confederations, representatives of religious denominations and people with recognized expertise in the field of human rights. The Commission also includes a parliamentarian, a senator, a representative of the Conseil économique et social and the Défenseur des droits. Its pluralistic composition and collegial organization guarantee its independence.

72. The Commission may be seized by the Government or take action on its own initiative on any matter of a general nature within its mandate, and expresses its positions through opinions, reports and studies.

73. Other aspects of its mandate are to advise ministries during the preparation of reports to be submitted by France to international organizations and to monitor the implementation of recommendations of these bodies.

74. The Commission submits a report annually to the Government on the fight against racism, anti-Semitism and xenophobia. This report is a useful tool for analysing and measuring the current situation and the evolution of racism, anti-Semitism and xenophobia in the country and for assessing the concrete measures taken by the Government to combat these phenomena.

75. In its 2013 report, the Commission recommended that France sign and ratify the Optional Protocol to the International Covenant on Economic, Social and Cultural Rights and Protocol No. 12 to the Convention for the Protection of Human Rights and Fundamental Freedoms (European Convention on Human Rights) on the general prohibition of discrimination.

76. The Commission also recommended strengthening the training and sensitization of law enforcement officers on issues related to racism and discrimination, with a view to combating the phenomenon popularly known as "racial profiling"; fostering strong political mobilization for the effective implementation of the National Action Plan against Racism and Anti-Semitism (2012-2014); creating an efficient statistical system to measure the magnitude of racist acts and assess the reality of racial discrimination and inequalities; including a better definition of indirect and multiple forms of discrimination in the French legal system; and creating a body to monitor racism, anti-Semitism and xenophobia on the Internet.

Ombudsman for Human Rights of Bosnia and Herzegovina

77. The Ombudsman is the independent institution established to promote good governance and the rule of law and to protect the rights and freedoms of natural and legal persons guaranteed by the Constitution and international treaties. The institution has special powers and responsibilities under the law and provides physical and legal persons with access to information about their rights and obligations, the possibility of judicial and other protection and how to submit individual and group complaints, and proposes the initiation of mediation and other procedures.

78. The Ombudsman recently issued a series of recommendations for improving the position of Roma people in society and monitoring progress in that regard. The recommendations relate specifically to the implementation of strategic plans and programmes that have been adopted in the country.

National Commission for Human Rights (Rwanda)

79. The National Commission for Human Rights of Rwanda recalled the commitment of the Republic of Rwanda to implement the Durban Declaration and Programme of Action. As a country with a recent history of genocide, all measures based on the human rights principles of equality and non-discrimination are provided for by law and policy.

80. Rwanda has ratified the core international human rights instruments, including the International Convention on the Elimination of All Forms of Racial Discrimination and the Convention on the Prevention and Punishment of the Crime of Genocide. Its Constitution also provides for measures prohibiting racism and racial discrimination.

81. The Commission also provided information on recent measures taken by the Government to accelerate reconciliation and consolidate peace and social cohesion. These include the Seven-Year Programme (2011-2017) and its subprogramme for preventing and combating the ideology and acts of genocide; the seventeenth commemoration of the genocide against the Tutsi, entitled "The road to reconciliation"; and the Rwanda Reconciliation Barometer, which represents an attempt to deepen understanding of how ordinary citizens perceive and react to efforts aimed at promoting unity and reconciliation.

82. Another notable initiative is the Ndi Umunyarwanda (I am Rwandan) programme aimed at encouraging Rwandans to prioritize their Rwandan identity, build confidence in each other and foster a spirit of living together, placing national interest above individual or ethnic interest.

Ukrainian Parliamentary Commissioner for Human Rights

83. The Law "On the fundamentals of preventing and combating discrimination in Ukraine" formalized the status of the Ukrainian Parliamentary Commissioner for Human Rights as a national equality body. Its mandate includes, inter alia, monitoring the observance of the principle of non-discrimination in all spheres of social life; examining complaints of discrimination; independent action and

provision of assistance to complainants in order to rectify grievances; and annual reporting to the Parliament of Ukraine on the situation of discrimination and observance of the principle of non-discrimination.

84. A new law, No. 4581, will give additional powers to the Commissioner, in particular to initiate in the public interest court action in cases of discrimination, to provide expert opinions in cases of discrimination at the request of the court, and to submit proposals for the improvement of anti-discrimination legislation and the application of measures of positive action.

85. In 2013, the Commissioner adopted the Strategy for Preventing and Combating Discrimination in Ukraine (2014-2017), which has five objectives. Their achievement will ensure proper monitoring of compliance with the legal guarantee of equality and non-discrimination and a reduction in the number of human rights violations committed against members of minority groups.

86. In 2014, the Commissioner joined efforts with a number of non-governmental organizations to launch a project aimed at developing a collective methodology and indicators to enable measurement of discrimination. It is expected that when the project is complete the indicators and methodology will be used for the Commissioner's own monitoring activities and forwarded to the State Statistics Services of Ukraine with the recommendation that they be adopted. The project also envisages the development of two additional sets of indicators to measure the progress of adoption of anti-discrimination laws and policies and their effectiveness.

IV. Activities of the Office of the United Nations High Commissioner for Human Rights

87. The Office of the United Nations High Commissioner for Human Rights (OHCHR) leads the work of the Organization to prevent and combat discrimination and promote equality and universal respect for human rights and fundamental freedoms for all. It advocates for and supports reforms, including through the provision of technical advice and assistance to Member States in implementing their international obligations and recommendations adopted by human rights bodies and mechanisms in the field of equality and non-discrimination. OHCHR collaborates with Member States on the adoption of legislation, public policies, programmes, national action plans and other activities. It also supports efforts of national human rights institutions, specialized equality bodies, civil society and individuals as well as groups facing discrimination.

88. OHCHR services and supports the work of the Committee on the Elimination of Racial Discrimination, the Special Rapporteur on contemporary forms of racism, racial discrimination and related intolerance and the mechanisms established to follow up the Durban Declaration and Programme of Action.

89. OHCHR empowers groups and individuals facing discrimination by facilitating their participation in relevant activities, carrying out projects to strengthen their capacity to claim their rights and supporting grass-roots organizations.

90. OHCHR also provides human rights expertise and advice, supports civil society organizations in their advocacy efforts, assists United Nations country teams

and engages with international human rights mechanisms to advocate for the adoption of laws that are in compliance with the International Convention on the Elimination of All Forms of Racial Discrimination. Advice on and support to Member States in the formulation of national policies and programmes, including national action plans to eradicate racism and racial discrimination and promote equality, was a main pillar of the anti-discrimination work carried out by OHCHR in 2013 and 2014.

A. Research and practical guidance tools

91. In 2014, the Anti-Racial Discrimination Section finalized a practical guide on the development of national action plans against racial discrimination. The guide provides concrete suggestions for developing and implementing comprehensive, effective and sustainable plans. It provides background information on the concept of national action plans against racial discrimination, the institutional aspects of such plans and their content and structure.

92. In September 2013, a database on practical means to combat racism, racial discrimination, xenophobia and related intolerance was launched. The database contains a compilation of more than 1,500 records and information received and collected from about 100 Member States from all geographical regions. It includes legal documents, advice, legal precedents and know-how, including concrete measures to counter racial discrimination and xenophobia taken at the international, regional and national levels. It is a unique database with global coverage, helping Member States and other stakeholders to increase their knowledge and capacity to fight against racial discrimination and xenophobia.

93. In 2013, the Anti-Racial Discrimination Section prepared a fact sheet on xenophobia that was used for various trainings and expert meetings.

B. Advisory services and technical assistance

94. At the country level, in January 2014 OHCHR organized a workshop on combating discrimination and promoting equality and social cohesion in Jakarta for the States members of the Association of Southeast Asian Nations (ASEAN). The workshop strengthened the capacity of over 70 government officials from the ASEAN region, representatives of the ASEAN Intergovernmental Commission on Human Rights, national institutions and civil society groups in the region to effectively address issues related to discrimination and reinforced cooperation between OHCHR and ASEAN.

95. OHCHR provided technical assistance to several countries on measures to combat racism, racial discrimination, xenophobia and related intolerance. The Anti-Racial Discrimination Section provided comments on the draft anti-discrimination law of Armenia and the draft law on the elimination of all forms of discrimination of Georgia. The Section organized a workshop on promoting equality and combating racial discrimination and related intolerance in Minsk in cooperation with the United Nations Development Programme in Belarus and the Ministry of Foreign Affairs. Representatives of various ministries and other stakeholders attended the event. The workshop enhanced the participants'

understanding of human rights norms and practices with regard to combating racism, racial discrimination, xenophobia and related intolerance.

96. In Kyiv, OHCHR organized a two-day conference on implementing legislation and policies on equality and non-discrimination with the support of the Ukrainian authorities, the Human Rights Adviser in Kyiv and the Ukrainian Parliamentary Commissioner for Human Rights. The event was attended by representatives of the Ministries of Justice and the Interior, the Office of the Ukrainian Parliamentary Commissioner for Human Rights and international and local civil society organizations.

97. In Chisinau, in collaboration with the Human Rights Adviser in the Republic of Moldova, four trainings for judges and prosecutors on international and regional human rights standards and practices with regard to equality and non-discrimination, including racism, racial discrimination, xenophobia and related intolerance, were organized. A training module on anti-discrimination legislation was developed that can be used for similar trainings in other countries.

98. At the request of the Federal Commissioner for Human Rights of the Russian Federation and the Council of Regional Commissioners, the Anti-Racial Discrimination Section, together with the Senior Human Rights Officer in Moscow, organized a workshop for regional commissioners on promoting equality and preventing and combating discrimination.

99. OHCHR organized a workshop for 50 media representatives in Conakry. The objective of the workshop was to raise awareness of the Durban Declaration and Programme of Action, with a particular focus on the role of media in promoting tolerance and combating racism, racial discrimination, xenophobia and related intolerance.

100. In Nigeria, the Anti-Racial Discrimination Section supported the National Human Rights Commission and the Ministry of Justice in organizing broad-based national consultations for the development of a national action plan against racial discrimination to be integrated in the National Action Plan for the Promotion and Protection of Human Rights.

101. In Costa Rica, the development of a national action plan against racism and racial discrimination was supported and numerous meetings with communities of people of African descent, indigenous peoples, migrants and refugees across the country were facilitated with a view to providing space for dialogue and participation. The staff of the inter-institutional commission in charge of drafting the plan was also trained.

102. The Anti-Racial Discrimination Section collaborated with the National Council for the Prevention of Discrimination to ensure the elaboration of a new national action programme for equality and non-discrimination in Mexico covering the period from 2014 to 2018.

C. Servicing mechanisms established to follow up the Durban Declaration and Programme of Action

103. OHCHR provides support to the Intergovernmental Working Group on the Effective Implementation of the Durban Declaration and Programme of Action. The

twelfth session (April 2014) of the Working Group was devoted to devising a draft programme of activities for the International Decade for People of African Descent, drawing from the draft programme of action for the Decade (A/HRC/21/60/Add.2) developed by the Working Group of Experts on People of African Descent and the report of the Secretary-General on how to make the International Decade for People of African Descent effective (A/67/879). The draft programme of activities (see A/HRC/26/55) was submitted to the Human Rights Council. It identifies objectives and concrete activities to be conducted at the national, regional and international levels during the International Decade. The Council decided, in resolution 26/1, to urgently transmit the report to the General Assembly.

104. The Working Group of Experts on People of African Descent, which is also supported by the Office, carried out country visits to Brazil (4-13 December 2013) and the Netherlands (26 June-4 July 2014).

105. Support is also provided to the Ad Hoc Committee on the elaboration of complementary standards to the International Convention on the Elimination of All Forms of Racial Discrimination. The fifth session of the Ad Hoc Committee was held from 22 July to 2 August 2013. During the session, the Committee considered the questionnaire and summary of responses received from Member States on three topics: xenophobia; the establishment, designation or maintaining of national mechanisms with competencies to protect against and prevent all forms and manifestations of racism, racial discrimination, xenophobia and related intolerance; and procedural gaps with regard to the International Convention on the Elimination of All Forms of Racial Discrimination. The Ad Hoc Committee made recommendations on these three topics that will continue to be addressed and agreed on two new topics for its future consideration: prevention and awareness-raising, including through human rights education; and training in the fight against racism, racial discrimination, xenophobia and related intolerance and special measures, including affirmative or positive measures, strategies or actions to combat all forms and manifestations of racism.

106. In February 2014, the independent eminent experts on the implementation of the Durban Declaration and Programme of Action held their third (closed) meeting. During the meeting, the experts discussed their mandate, working methods and future activities (see A/HRC/26/56).

D. Organizing commemorative events

107. OHCHR organizes annual events on 21 March to commemorate the International Day for the Elimination of Racial Discrimination. The commemoration of the International Day in 2014 focused on the role of leaders in mobilizing political will to combat racism and racial discrimination. Participants included anti-apartheid leaders and activists from South Africa.

108. On 28 January 2014, a panel discussion in connection with the International Day of Commemoration in memory of the victims of the Holocaust (27 January) was organized.

V. Conclusions and recommendations

109. Despite some progress in combating racism, racial discrimination, xenophobia and related intolerance, these phenomena have not been eradicated and no country can claim to be free from these forms of discrimination.

110. Stronger political will and urgent measures are needed to reverse the worrisome trends that has developed over the past few years of increasingly hostile racist and xenophobic attitudes and violence. Intercultural dialogue, tolerance and respect for diversity are essential for combating racial discrimination and related intolerance.

111. In order to review progress with regard to the comprehensive implementation of and follow-up to the Durban Declaration and Programme of Action and the outcome of the Durban Review Conference, all stakeholders are invited to regularly submit updated inputs, in accordance with requests for information.

112. Member States, regional organizations, civil society and other stakeholders are encouraged to fully and effectively implement the Durban Declaration and Programme of Action and the outcome document of the Durban Review Conference.

113. Member States are encouraged to fully and effectively implement the obligations arising under the International Convention on the Elimination of All Forms of Racial Discrimination. Those States that have not yet done so are urged to ratify or accede to the Convention, with a view to universal ratification.

114. Member States are encouraged to invite the Working Group of Experts on People of African Descent and the Special Rapporteur on contemporary forms of racism, racial discrimination, xenophobia and related intolerance to carry out country visits.

115. Member States and other stakeholders are invited to participate actively in the deliberations on the mechanisms established to follow up the Durban Declaration and Programme of Action and implement the recommendations emanating therefrom.

116. Member States that have not yet done so are encouraged to develop and implement national action plans to combat racism, racial discrimination, xenophobia and related intolerance.

117. International and regional organizations are encouraged to intensify collaboration in fighting racism, racial discrimination, xenophobia and related intolerance.

118. In the context of the implementation of the programme of activities for the implementation of the International Decade for People of African Descent (2015-2024), all States, intergovernmental and non-governmental organizations, private institutions and individuals as well as other donors in a position to do so are encouraged to contribute generously for the implementation of the programme of activities.



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**Report of the Special Committee to Investigate Israeli
Practices Affecting the Human Rights of the Palestinian
People and Other Arabs of the Occupied Territories**

Report of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly the forty-sixth report of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories, submitted pursuant to Assembly resolution 68/80.

* A/69/150.



Report of the Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories

Summary

The present report contains information regarding the efforts of the Special Committee to implement its mandate over the past year. This includes consultations with Member States and a mission to Egypt and Jordan in June 2014. The report addresses the situation of Palestinian detainees, including children in Israeli detention facilities. The report also focuses on Israeli policies and practices relating to settlement expansion and the demolition of homes and forcible transfer of Palestinians; interference with international humanitarian assistance; the designation of areas as closed military zones, national parks and archaeological sites; and settler violence. The Special Committee examines the situation of Palestinian residents in East Jerusalem and issues relating to business and human rights in the Occupied Palestinian Territory.

With regard to the Gaza Strip, the report addresses long-standing concerns associated with the blockade and the access-restricted areas and focuses on recent hostilities between Israel, Hamas and Palestinian armed groups. It also addresses the situation of human rights in the occupied Syrian Golan.

I. Introduction

1. The Special Committee to Investigate Israeli Practices Affecting the Human Rights of the Palestinian People and Other Arabs of the Occupied Territories was established in 1968 by General Assembly resolution 2443 (XXIII). It is currently composed of three Member States: Sri Lanka (Chair), Malaysia and Senegal. The Special Committee members are the Permanent Representative of Sri Lanka to the United Nations in New York, Palitha Kohona, the Permanent Representative of Malaysia to the United Nations in New York, Hussein Haniff, and the Permanent Representative of Senegal to the United Nations Office at Geneva, Fodé Seck. During the annual mission of the Special Committee to the region in 2014, Mr. Haniff served as acting Chair while Sri Lanka was represented by the Minister and Head of Chancery of the Sri Lankan Embassy in Brussels, Samantha Jayasuriya.

II. Mandate

2. The mandate of the Special Committee, as set out in General Assembly resolution 2443 (XXIII) and subsequent resolutions, is to investigate Israeli practices affecting the human rights of the population of the occupied territories. The occupied territories are considered those remaining under Israeli occupation since 1967, namely the occupied Syrian Golan and the Occupied Palestinian Territory, which comprises the West Bank, including East Jerusalem, and the Gaza Strip.

3. The present report is submitted pursuant to General Assembly resolution 68/80, in which the Assembly requested the Special Committee, pending complete termination of the Israeli occupation, to continue to investigate Israeli policies and practices in the Occupied Palestinian Territory, including East Jerusalem, and other Arab territories occupied by Israel since 1967, especially Israeli violations of the Geneva Convention relative to the Protection of Civilian Persons in Time of War, of 12 August 1949, and to consult, as appropriate, with the International Committee of the Red Cross according to its regulations in order to ensure that the welfare and human rights of the peoples of the occupied territories are safeguarded and to report to the Secretary-General as soon as possible and whenever the need arises thereafter. The Assembly also requested the Special Committee to continue to investigate the treatment of the thousands of prisoners and detainees, including children and women, in Israeli prisons and detention centres in the Occupied Palestinian Territory, including East Jerusalem, and other Arab territories occupied by Israel since 1967. The present report covers the period from 27 June 2013 to 5 June 2014, although important information received until August 2014 is included where relevant.

III. Activities of the Special Committee

A. Consultations with Member States in Geneva

4. The Special Committee held its annual consultations in Geneva on 26 and 27 March 2014 with Member States concerned with the implementation of the aforementioned General Assembly resolution in order to discuss the most pressing

matters to be addressed in the Committee's report to the Assembly. A meeting request was sent to the Permanent Mission of Israel, but as in past years no response was received. The members of the Special Committee met with the Permanent Observer of the State of Palestine, as well as with the Permanent Representatives of Egypt, Jordan, Lebanon, Morocco, the Syrian Arab Republic and Turkey. In addition, the Special Committee met with the Permanent Observers of the League of Arab States and the Organization of Islamic Cooperation. Meetings were also arranged with the United Nations High Commissioner for Human Rights and the Special Rapporteur on the situation of human rights in the Palestinian territories occupied since 1967.

5. During the discussions, representatives of Member States and other interlocutors expressed support for the work of the Special Committee, but expressed dismay at the worsening situation in the occupied territories. Key concerns include settlement expansion; settler violence; arbitrary detention; the excessive use of force and the increasing trend of Palestinians getting killed by live ammunition; the demolition of Palestinian homes and the forcible transfer of Bedouin and herder communities in the West Bank, including East Jerusalem; the deprivation of residency rights; the Judaization of East Jerusalem; the negative impact of excavations being conducted under the Al-Aqsa mosque; and the general lack of accountability that accompanied all these violations. At the time, support was also expressed for the efforts of the United States of America to broker the Israeli-Palestinian peace negotiations despite the low expectations.

6. Concerns raised during the meetings of March 2014 helped to inform the Committee's annual field mission and were taken into consideration for the present report:

B. Field mission to investigate Israeli practices

7. The Government of Israel maintained its practice of non-cooperation with the Special Committee. The members were therefore unable to hold consultations with the relevant Israeli authorities and did not gain access to the occupied territories within its mandate. Owing to increased insecurity in the region, the Special Committee was also unable to visit the Gaza Strip through the Rafah crossing. The Special Committee convened meetings in Amman and Cairo from 1 to 3 June and on 4 and 5 June 2014, respectively. When it was not possible for witnesses to travel to Amman or Cairo, testimony and briefings were provided to the Committee by teleconference. The Committee was unable to hold meetings in the Syrian Arab Republic owing to the prevailing situation in the country, but met with interlocutors who travelled from the occupied Syrian Golan to Amman.

8. The Special Committee is grateful to have the opportunity to meet in 2014 with victims, community representatives, witnesses, non-governmental organizations, Palestinian officials and United Nations representatives. The Special Committee also met with representatives of the League of Arab States. The Committee expresses its appreciation to all those who provided testimony and briefings on a wide range of human rights issues.

9. At the end of its annual mission to the region, the Special Committee held a press conference on 5 June 2014 in Cairo with the assistance of the United Nations Information Centre. Documentation and other materials submitted to the Committee

were thoroughly reviewed in advance of the preparation of the present report and were archived by the Secretariat. Most information contained in the present report is based on submissions received in June 2014; however, where particularly pertinent, updates as at August 2014 have been included.

IV. Situation of human rights in the Occupied Palestinian Territory

A. Palestinian prisoners and detainees in Israeli detention facilities

10. According to information received from Palestinian officials, since the start of the occupation in 1967 the overall number of detainees held in Israeli prisons and military detention facilities has exceeded a staggering 850,000, the vast majority of whom were Palestinians, including 25,000 children. As at June 2014, 5,243 detainees were held in Israeli custody in more than 17 prisons, detention centres and military camps in the occupied West Bank and in Israel.¹ Of that figure, 198 detainees were children, some of whom were detained without charge, and the youngest was 14 years old.

11. Palestinian officials informed the Special Committee that the collapse of the nine-month-long peace negotiations brokered by the United States had been triggered by Israel reneging on its commitment to release on 29 March 2014 the final group of 30 detainees held in Israeli custody since before the signing of the Oslo Accords in 1993.

Administrative detention and hunger strikers

12. It was reported that, as at June 2014, 191 Palestinians, including 8 Palestinian Legislative Council members, continued to be held by Israel under administrative detention, without charge or trial, for an indefinite period of time. As in past years, the Committee heard that those detainees had not been informed of the reason for their arrest and that initial administrative orders of six-month periods could be renewed by military order an indefinite number of times without producing charges, a practice that falls short of international standards.

13. The Special Committee reiterates that international law only exceptionally permits the use of administrative detention, yet Israel has regularly placed individuals under administrative detention, with approximately 23,000 administrative detention orders reportedly issued since 2000. The Secretary-General and the United Nations High Commissioner for Human Rights have repeatedly stated that administrative detainees should be charged or released without delay.

14. On 23 April 2014, approximately 100 Palestinian administrative detainees launched a peaceful hunger strike to protest against the continued use by Israel of administrative detention and to demand that a basic standard of due process be observed: to know what they were accused of and to be able to defend themselves.

¹ The Special Committee heard testimony on the detention of Marwan Barghouti, who has spent a total of two decades in prison, including for the past 12 years, and took note of the Robben Island Declaration for the Freedom of Marwan Barghouti and all Palestinian Prisoners.

By early June, the total number of Palestinian detainees on hunger strike reached more than 290 as the protest movement spread.

15. The Special Committee was alarmed to receive reports that some of the detainees, already in a poor state of health, had been further ill-treated and punished by the Israeli Prison Service for their participation in the hunger strike. This reportedly included the denial of essential salts and water, access to lawyers, and family visits; placement in solitary confinement; and beatings.

16. The Special Committee was also dismayed by reports that the Israeli Knesset (parliament) was considering a legislative amendment to enable the force-feeding of Palestinian hunger strikers as a response to the desperate plea by Palestinian detainees for Israel to discontinue its practice of administrative detention. The Special Committee expressed its concerns in this regard during a press conference held on 5 June 2014 and in its press release of the same day.

17. A number of the hunger strikers were hospitalized, some in critical condition, given the duration of the hunger strike. The majority reportedly ended their hunger strike on 25 June 2014, following an agreement that the isolation of hunger strikers as punishment would end and that they would be returned to their original prisons.² However, Israel took no steps to cease or review its use of administrative detention.

18. The Special Committee supports calls by the Special Rapporteur on torture and other cruel, inhuman or degrading treatment or punishment and the Special Rapporteur on the right to health for the Knesset not to amend the Prisons Act to authorize the force-feeding and medical treatment of prisoners on hunger strike against their will. There has also been opposition from the World Medical Association and the country's own medical association. At the time of writing, the voting on this amendment had been postponed.

Medical neglect, torture and ill-treatment in Israeli custody

19. In 2014, the Special Committee once again heard testimonies indicating that the medical needs of Palestinian detainees within the Israeli prison system had been neglected, in some cases leading to deaths which might have been avoided with proper care and timely diagnosis. One witness also raised the plight of Palestinian women held in Israeli custody, in particular noting instances where pregnant women had been forced to give birth chained and shackled to their beds.

20. Moreover, according to information received by the Special Committee, more than 1,500 detainees are suffering at present from various serious illnesses, such as kidney failure, heart diseases and cancer, for which most detainees reportedly only receive painkillers as treatment from Israeli doctors. It was noted that part of the problem with such doctors was their employment by, and allegiance to, the Israeli Prison Service. All other public sector health professionals in Israel were accountable to the country's Ministry of Health. The need for Israeli authorities to allow all Palestinian detainees, especially women and children, to be periodically seen by Palestinian doctors was underscored.

21. According to information received, 73 Palestinians have died in Israeli custody as a result of torture since 1967. One non-governmental organization noted that it had treated 143 former detainees who were victims of torture in 2013. In the first

² www.haaretz.com/news/diplomacy-defense/1.601002.

half of 2014 alone, it had already treated 151 victims of torture. The vast majority of them had been arrested for alleged political or security reasons in the West Bank.

22. The Special Committee was informed that the majority of torture victims arrested in 2013 had been detained during midnight or early morning raids. Up to a third of them reported being beaten and humiliated in front of family members at the time of arrest, and almost half of those victims' homes and property had been severely damaged during the arrest. The majority of detainees were reportedly forced to endure stress positions for long periods of time, known as "shabeh", and almost half of the detainees reported being subjected to severe beatings at some point during their detention.

23. Besides the physical torture and ill-treatment, the testimonies suggest that many Palestinian detainees were subjected to psychological torture and ill-treatment. The most common methods include solitary confinement; verbal assaults to religion, values or culture; sleep deprivation; random inspections at any time of the day or night; and being forced to stand naked. Recent years have reportedly seen a decline in some practices and patterns of physical torture, which have been replaced by forms of psychological torture that have long-term detrimental consequences on the health of the individuals concerned.

24. The Special Committee was alerted to the physical consequences of the ill-treatment and torture of Palestinian detainees, which include skin diseases; ulcers; asthma; respiratory complications; back or spinal pain; and headaches or vertigo. The longer-term psychological effects reported include insomnia; insecurity; seclusion; and feelings of alienation. Seventy per cent of detainees were reported to be suffering from low self-esteem and sexual dysfunctions as a result of shame or humiliation associated with acts against the sanctity of their bodies.

The situation of Palestinian children detained by Israel

25. Among the 500-700 Palestinian children passing through Israeli prisons and detention centres each year, the Special Committee continues to be alarmed by reports of widespread ill-treatment.³ In 2013, approximately 76.5 per cent of children detained by the Israeli military in the occupied West Bank allegedly endured some form of physical violence during arrest, transfer or interrogation.

26. Most of the alleged incidents were said to occur within the first 24-48 hours after arrest. In the vast majority of cases involving children, they were accused of throwing stones, which under Israeli military occupation can potentially lead to a sentence of up to 20 years' imprisonment, depending on the age of the child. As in past years, many Palestinian children were reportedly transferred to interrogation and detention centres located in Israel, including Petah Tikva and Kishon detention centres and Shikma prison, in violation of international law.⁴

27. Notwithstanding the observations and recommendations made by the United Nations Children's Fund early in 2013 with respect to children in Israeli military detention, the ill-treatment of children appears to continue with impunity. In 98 cases monitored in 2013 by a non-governmental organization based in the West Bank, the majority of those children had been blindfolded with their hands tied;

³ The average number of Palestinian children in Israeli military detention at the end of any given month in 2013 was 199.

⁴ Article 49 of the Fourth Geneva Convention.

questioned alone; not informed of their right to remain silent; and not informed of the reason for their arrest. More than half of those children had been subjected to night-time raids and arrest; physical violence; verbal abuse, humiliation and intimidation; strip-searching; and denial of adequate food and water. In 21 of those cases, children had been held in solitary confinement for two or more days. The longest period of solitary confinement of a minor documented in 2013 was reportedly 28 days.

28. The testimony of a 14-year-old Palestinian boy, formally submitted to the Special Committee, is presented in a summary below. The members of the Committee consider the testimony to be emblematic of the unacceptable torture and ill-treatment experienced by Palestinian men, women and children across the Occupied Palestinian Territory.

29. According to the testimony, the boy was arrested during a midnight raid by 10 Israeli soldiers on his family home in February 2013. He was taken away, alone, his hands bound with plastic ties, and blindfolded by Israeli soldiers, to the settlement of Ma'ale Adumim. He was beaten in the face and on the head and kicked in various parts of his body throughout the journey. During the interrogation, the boy was forced to sit in painful positions and made to frequently squat and raise his arms while being told to confess to throwing stones and Molotov cocktails, which he denied. The boy signed a confession in Hebrew, which he could not read, only after being threatened, including with electrocution by a wire collar and violation by the interrogator's baton.

30. After spending two days in solitary confinement in a tiny cell with a foul-smelling mattress, during which time he was allowed to use the bathroom only once a day, he was taken to court without the presence of a lawyer. The boy's case was postponed five times over a period of 100 days, during which time he was held in an overcrowded space with 30 other detainees. Two months later, the boy was transferred to a prison in Israel, where his mother was able to visit him for the first time since his arrest.

31. The boy was presented before a military court on eight separate occasions and detained for more than 13 months. During that time, he was reportedly regularly subjected to verbal abuse from Israeli Prison personnel before being released on 21 March 2014. He suffers from excruciating pain in the back and spine, headaches, post-traumatic stress disorder, depression, impaired speech and reduced mobility due to damage incurred to his nervous system. He continues to suffer from sleep disorder, nightmares, lack of self-esteem and self-imposed isolation.

32. Committee members were informed that, of 15 complaints filed in 2013 with the Israeli authorities by one non-governmental organization concerning either ill-treatment or torture of children, not a single indictment had been issued against the alleged perpetrators, and it was unclear as to whether an investigation had been initiated.

B. Situation of human rights in the West Bank, including East Jerusalem

Settlement expansion

33. Information and testimonies received by the Special Committee consistently indicate that Israeli settlement expansion continues through a combination of

policies and practices, including the issuance and implementation of confiscation, demolition or eviction orders against Palestinian structures based on the lack of a valid permit; the forced relocation of Bedouin and herder communities; and the denial of residency rights, particularly in East Jerusalem. Settler violence was also reported to be a factor that contributed to forcing Palestinians off their land. As at June 2014, the settler population in the Occupied Palestinian Territory was reported to be about 600,000.

34. In Hebron, a new settlement in the heart of the old city was created for the first time since the 1980s, when settlers took over the Al-Rajabi House, a four-story building capable of housing 40 families after a protracted legal battle in April 2014. Witnesses expressed concern that the consequences would likely be heightened movement restrictions for Palestinians in the old city, more road closures and the increased harassment of Palestinian residents and human rights defenders by settlers.

35. The year 2014 marks the tenth anniversary of the advisory opinion of the International Court of Justice on the wall. The illegality of the wall and of settlements is clearly established under international law, yet the construction of both continues. One non-governmental organization noted that, despite the assertion by Israel that the wall was a temporary security measure, Israel continued to construct the wall separating East Jerusalem from the West Bank, isolating West Bank villages and cities from one another and restricting Palestinian access to land and freedom of movement. The Special Committee notes that the wall is a further cause of the displacement of Palestinian communities (see A/68/379).

Demolition of homes and forcible transfer

36. The Special Committee remains seriously concerned by the ongoing demolition of Palestinian structures and the forcible transfer of families and communities in the West Bank, including East Jerusalem. During the nine-month period of Israeli-Palestinian negotiations until April 2014, the issuance and implementation of demolition orders in Area C of the West Bank and in East Jerusalem continued at an alarming rate. The Special Committee notes that 565 Palestinian-owned properties were destroyed in 2013, including residential shelters, schools, water cisterns and animal pens, on the basis of a lack of planning permits, which are rarely issued by the Israeli authorities.

37. Those particularly at risk of forcible transfer are Bedouin and herder communities living in the Jerusalem periphery. According to information received, the forcible transfer of those communities appears to be part of a broader plan by Israeli authorities to evict them from the Jerusalem periphery and the Jordan Valley and to relocate them to three main "township" sites, namely Al-Jabal, Nweima and Fasayil in the West Bank. It appears that one of the sites selected for the relocation of the communities is located next to a landfill site.

38. According to information received, in one incident on 19 August 2014, citing a lack of building permits, Israeli authorities demolished all of the structures in the Bedouin community of Tel al-Adassa in East Jerusalem, rendering all seven families (some 39 people) homeless. The Israeli authorities ordered the community to evacuate the area permanently or risk high monetary fines and confiscation of livestock. No alternative locations or housing options were offered, and so, with no other choice, the community split and moved to two different temporary locations,

where they remain vulnerable to further demolitions and repeated displacement due to a lack of legal security of tenure and the inability to obtain building permits. The Special Committee notes that such removals may amount to a violation of the prohibition of the forcible transfer of individuals or communities under article 49 of the Fourth Geneva Convention and of the rights to adequate housing and freedom from arbitrary or unlawful interference with privacy, family and home. It was also reported that, on 28 April 2014, eviction orders were issued to at least five Palestinian Bedouin and herder communities living in Sateh al-Bahr in the West Bank.

39. In terms of legal remedies to address the forcible transfer of Palestinians, in particular Bedouin and herder communities in the West Bank, the Special Committee notes that past cases brought before the Israeli Supreme Court by affected individuals have not been encouraging. For example, in case 6999/10, *Abu al-Kabsh v. Military Commander of IDF in the West Bank*, the Court denied the petition of Homsa (Tubas Governorate) inhabitants challenging the evacuation orders to eight households in an area declared as a closed military zone. The grounds for rejection were the assertion by the Court that "the main question in this appeal is whether the petitioners permanently reside in the military zone, and to that question we cannot answer in the affirmative". The Court ruled that "nothing associates the deportation of selected individuals ... with the deportations envisaged under article 49 of the Fourth Geneva Convention". In a similar case (case 613/10, *Bani Mania et al. v. Military Commander of IDF in the West Bank*), the Court made it clear that the burden of proof regarding the establishment of permanent residency lay with the petitioners.

Interference with international humanitarian assistance

40. The Special Committee is alarmed by reports indicating that Israeli authorities have further exacerbated the hardships experienced by displaced Palestinians through the denial of, or interference with, international humanitarian assistance to the affected communities. It was alleged that Israeli authorities intentionally targeted humanitarian assistance as part of a coercive environment that facilitates forcible transfer. It was also noted that the Israeli judicial system appeared to be unwilling or unable to provide effective remedy in such cases because of recurrent delays in the appeals against stop-work or confiscation orders against humanitarian assistance projects.

41. One non-governmental organization alone recorded 51 incidents of Israeli interference with its internationally funded humanitarian aid projects from February 2011 to May 2014 at a cost exceeding \$1.7 million. Such incidents in the West Bank, including East Jerusalem, have included the issuance of stop-work orders and the confiscation or demolition of emergency tents, mobile latrines, water cisterns, solar panel systems and residential structures. Around 200 residential and livelihood structures and 66 water and sanitation facilities were reportedly affected during that period.

42. Interference with humanitarian aid affecting access to water for Palestinian communities is particularly alarming, in view of the already disproportionate distribution of water resources in the West Bank. Committee members note that, in marginalized communities in the West Bank, Palestinians survive on less than 20 litres per capita a day, the minimum amount recommended by the World Health

Organization in emergency situations to sustain life. In contrast, settlements nearby have unrestricted access to water, well-watered lawns and swimming pools.

The human rights of Palestinian residents of East Jerusalem

43. The Special Committee was informed that Palestinians living in East Jerusalem continued to be treated by Israel as "permanent residents", with their residency status subject to revocation at any time on the basis of a number of discriminatory laws. These include the Passports Law of 1952, the Entry into Israel Law of 1952 (requiring residents to prove that East Jerusalem is their centre of life) and the Nationality Law of 1952 (amendment 9). It has been estimated that, between 1967 and the end of 2013, more than 14,000 Palestinian residents of East Jerusalem had their residency status revoked.

44. One non-governmental organization working for Palestinian residency rights noted that, if only one parent has permanent residency, then the parents must submit "a request to register birth" and prove "centre of life" before the child can become a permanent resident. Since 2004, the Ministry of Interior of Israel has reportedly received 17,616 applications for child registration, of which, 12,247 were approved and 3,933 rejected.

45. The Special Committee received a written submission resulting from an interview conducted by a non-governmental organization in October 2013 that highlighted the impact of the revocation of East Jerusalem residency on a 17-year-old Palestinian girl currently living in the West Bank and whose father has East Jerusalem residency status. After she unexpectedly discovered that Israel had revoked her East Jerusalem residency in 2010, she said:

When I think about my future I feel bad because I hope to study journalism or political science but I know I cannot. I am unable to take the final high school exams because in order to do so I would need to present my ID card. Because I do not have any identification documents, I cannot get my high school diploma, or move on to higher education. ... I still hope that one day I will receive my ID card because otherwise I will be imprisoned forever in my small hometown here in the West Bank.

46. Palestinians with residency status in East Jerusalem must contend with the discriminatory policies of the municipal authorities, including the unequal budgetary allocation of municipal resources. This affects access to education and health, creating disparities with Jewish neighbourhoods. According to a former municipal councillor, Palestinians in East Jerusalem make up 38 per cent of the population but receive less than 11 per cent of the budget; the councillor noted that only 5 per cent of the Jerusalem municipal welfare budget was allocated to the Palestinian population.

Designation of areas as closed military zones, national parks and archaeological sites

47. The Special Committee notes that Israeli strategies for settlement and territorial expansion have also included the designation of certain areas of the West Bank, including East Jerusalem, as closed military zones, national parks and archaeological heritage and tourism sites. This has reportedly served to fulfil

broader political objectives aimed at redefining the demographic boundaries of the West Bank, including East Jerusalem.

48. In this context, testimonies heard by the Special Committee highlighted the plight of the Masafer Yatta herder community of 1,300 persons in the South Hebron Hills. Surrounded by three Israeli settlements (Ma'on, Suseya and Karmel), it is at particular risk of eviction, in view of the area that it inhabits being designated as a live firing zone. According to information from the Office for the Coordination of Humanitarian Affairs, between 2011 and 2013, more than 80 per cent of these communities reported a decrease in the number of their livestock due to a number of Israeli measures, including restrictive planning and zoning, settler violence and Israeli military activities.

49. As an example of the use of national parks for settlement expansion, the Special Committee was briefed on the case of Israeli plans for the Mount Scopus Slopes National Park in East Jerusalem, approved by the Jerusalem District Planning and Building Committee in November 2013. The approval came despite a lack of support from the Ministry of Environmental Protection of Israel and the reported admission by a staff member of the National Parks Authority of Israel, published two months earlier in the *Haaretz*, that the main reason for the establishment of the Mount Scopus Slopes Park was to prevent Palestinian construction in the area and not to protect nature. It was noted that, if the plans for the national park were approved, it would reclassify 740 dunums of land belonging to the villages of Al-Isawiya and At-Tur as off-limits to Palestinian construction and development.

50. Members of the Special Committee also received information on the case of the "Spring house" in the Silwan area of East Jerusalem, located at a central intersection that joins the City of David tourism site with the Kidron Valley Promenade and the Mount of Olives. The "Spring house" consists of an ancient water spring and structure that served the Ein Hilweh community for hundreds of years until Palestinian residents lost access to it in 1995, when archaeological excavations began on the site and the area was closed to the public and transferred to the management of the Ir David Foundation. On 26 January 2014, the Israeli authorities published the plan for turning the site into a biblical tourist attraction that includes a visitor centre on top of the spring, connecting it to the adjacent City of David site. A hearing for objections had been planned for 11 June 2014; no further information on its outcome was submitted to the Committee.

51. The Special Committee notes that the impact of Israeli policies and practices resulting in the dispossession of Palestinians is compounded by a lack of planning provisions for Palestinian communities living in the West Bank, including East Jerusalem. According to information received from one non-governmental organization, just 1 per cent of Area C is designated for Palestinian development (most of which has already been developed or cultivated), and 94 per cent of permit applications from Palestinians for any type of construction in Area C of the West Bank are rejected by the Israeli military commander.

Settler violence

52. Testimonies of representatives of non-governmental organizations and Palestinian refugee camps indicated that settler violence continued to afflict Palestinian communities across the West Bank, including East Jerusalem. The most common forms were reported to be physical assault and stone-throwing. Palestinians

are often victims of beating with sticks, iron pipes and knives, and in some cases they are exposed to Molotov cocktails and live ammunition. The Special Committee was briefed that Israeli Defense Forces typically intervened on the side of the settlers and fired tear gas to disperse the Palestinian crowds gathered to repel a settler attack.

53. The highest rates of settler violence were recorded in areas around Nablus, the South Hebron Hills, the Northern Jordan Valley and East Jerusalem. Palestinians living in the villages of Asira al-Qibliya, Burin and Ureef, near the Yitzhar settlement, in the Nablus Governorate were singled out for particular attention.

54. In one sample compilation of 58 victims of incidents related to settler violence in the Nablus Governorate, data collected in 2013 by one non-governmental organization suggested that 10 per cent of injuries of Palestinians were linked to the use of live ammunition, 19 per cent to trauma following physical assault, 30 per cent to tear gas inhalation and 36 per cent to the use of rubber-coated bullets. The psychosocial effects of settler violence reportedly experienced by many Palestinians include feelings of frustration, fear and insecurity, eating and sleeping disorders, anxiety, aggressiveness, depression, post-traumatic stress disorder and other behavioural problems.

55. The Special Committee is particularly concerned about the long-term effects of settler violence on children living in Palestinian villages located in close proximity to settlements. According to a Palestinian villager quoted in a written submission from a non-governmental organization, "children can't think of anything else but settler violence. They fear settlers and keep thinking of how they can escape and hide when settlers attack. Even their games are affected: children play 'Arabs and settlers' by throwing stones at each other." The villager also noted that "the attacks result in nightmares, bed-wetting and panic. Our children will grow up and their fear and panic will grow with them."

56. The Special Committee was informed that, in Ureef village, villagers built a 4-metre-high wall to protect children at school from stone-throwing settlers. In Burin village, a school counsellor was reported in February 2014 as stating that settler violence was responsible for the increased aggressiveness of schoolchildren, a regression in academic standards and more frequent absence from the classroom.

57. The impact of settler violence also extends to the overall economic situation of Palestinians and their access to livelihoods, with attacks on private property, including crops, olive trees and livestock, resulting in financial losses and reducing access to food. It was reported that 10,700 olive trees were vandalized by settlers in 2013, with a spike in attacks during the harvest season.

58. Witnesses noted that settlers would go back to settlements safe in the knowledge that there would be no pursuit of complaints. According to one non-governmental organization, from 2005 to 2013 only 8.5 per cent of investigations opened by the Israel Police relating to suspected attacks by Israelis on Palestinians or Palestinian property resulted in the filing of an indictment.

Excessive use of force by Israeli security forces in the West Bank

59. Briefings received by the Special Committee indicated a dramatic increase in Palestinian fatalities, including children, in incidents of use of force by Israeli security forces in the West Bank. Reportedly, 27 Palestinians were killed in the West Bank in 2013, of whom 17 were Palestinian refugees killed in 14 separate incidents,

compared with 8 in 2012. In the first half of 2014, 12 Palestinians were reportedly killed by Israeli security forces.

60. In the context of a marked increase in the number of Israeli security operations in 2013, the Committee also noted a rise in the number of Palestinians injured in 2013, reportedly as a result of the excessive use of force by Israeli security forces. The number of Palestinians injured from rubber bullets doubled from 757 in 2012 to 1,516 in 2013. This was particularly notable in and around refugee camps, where the number of those injured rose from 38 in 2012 to 486 in 2013. It was also reported that 11 of the 12 refugee fatalities in 2013 were caused by live ammunition.

61. Detailed information was received on Khan al-Ahmar and Arrub refugee camps in the West Bank. A representative from Arrub refugee camp located in Area C noted that there had been 116 search operations conducted by Israeli security forces, apparently the highest number of operations in any single refugee camp in the West Bank. Providing an eyewitness account, he recounted that, on 7 August 2013, he was visiting friends after midnight when they heard Israeli soldiers shouting in Hebrew at their neighbour's home. He stated that Israeli soldiers had broken down the door and entered the house, arresting a 17-year-old Palestinian. As he was dragged out of the house with a bag over his head, children who had gathered around the house began throwing stones at the soldiers. He witnessed the soldiers using the teenager as a human shield to protect themselves. The 17-year-old reportedly remained in Israeli custody as at 1 June 2014.

62. The Special Committee also takes note of a number of other incidents in a disturbing pattern of search-and-arrest operations resulting in Palestinian fatalities. On 26 August 2013, three Palestinian refugees were killed by live ammunition and 19 others injured during an early morning Israeli security operation at Qalandia refugee camp. It was noted that, while the Israeli security forces appeared to have been met with resistance, including by stone-throwing, this did not justify the use of live ammunition — a breach of international standards on law enforcement and rules of engagement. The Special Committee is concerned that some of those injuries have resulted in permanent and lifelong disabilities, including paralysis.

63. On 15 May 2014, Israeli security forces allegedly shot and killed two boys, aged 16 and 17 years, during Nakba Day demonstrations. As documented in closed-circuit television footage, the boys posed no direct threat when they were killed. In relation to that incident, the Office of the United Nations High Commissioner for Human Rights has stated that the killings may amount to extrajudicial executions under international human rights law, as well as wilful killings under international humanitarian law.

64. The Special Committee remains deeply concerned by the lack of accountability for cases of excessive use of force by Israeli security forces. It was informed that, from 2003 to 2013, the Israeli authorities reportedly opened criminal investigations into 179 cases of alleged killings of Palestinians by Israeli security forces. This resulted in just 16 indictments and seven convictions. It was noted that the recommendations of the government-appointed Turkel Commission that had reviewed the country's accountability mechanisms still required implementation.

65. Members of the Special Committee were informed that the Military Advocate General decided in December 2013 to close the file on an incident that had occurred two years prior regarding the death of a Palestinian man, Mustafa Tamimi, who had

been throwing stones at an Israeli military vehicle. He was killed when an Israeli soldier fired a tear gas canister at him at a distance of less than 5 metres. That incident and the statistics cited above speak volumes about the prevailing lack of accountability.

66. At the time of writing, the Special Committee notes that a significant deterioration of the human rights situation in the West Bank has occurred and that, since early June 2014, 25 Palestinians have reportedly been killed by Israeli security forces and 3 by Israeli civilians in the West Bank. The use of live ammunition by Israeli security forces to control demonstrations and clashes increased, in particular after the last two weeks of July, when 532 Palestinians were reportedly injured by live ammunition. Approximately 1,500 Palestinians have been detained in the West Bank, including East Jerusalem, between mid-June and 25 August. That number reportedly includes 250 new administrative detention orders, making it the highest number of administrative detainees held in the past five years.

C. Situation of human rights in the Gaza Strip

67. During its mission to the region in June 2014, the Special Committee heard of the critical situation in the Gaza Strip, notably in relation to fuel, electricity, food, water and sanitation, and unemployment. The Israeli-imposed blockade, coupled with the access-restricted areas, is fundamentally undermining the ability of Gaza's population to sustain itself. The Committee recalls the failure of effective accountability for the Israeli military operations from December 2008 to January 2009, and of November 2012, and stresses that it is an ongoing struggle for Gaza to recover after the devastation and trauma wrought by these violent events.

Hostilities between Israel, Hamas and Palestinian armed groups in Gaza

68. The Special Committee is outraged and profoundly saddened that yet another deadly and disastrous escalation of hostilities between Israel, Hamas and Palestinian armed groups befell the people of Gaza in July and August 2014. In August 2014, another fragile and temporary ceasefire was brokered in Egypt. The Committee expresses its sincere hope that Israel, Hamas and Palestinian armed groups in Gaza will use the pause in hostilities as a platform from which to start building a lasting ceasefire and to address some of the long-standing sources of human rights violations in Gaza, including the blockade, and ultimately achieve peace.

69. At the time of writing, the escalation of hostilities was still ongoing, and it would be premature to draw any conclusions as to violations of international law, especially as the Special Committee has not had the opportunity to hear direct witness accounts. However, on the basis of preliminary information gathered by the United Nations, as well as reports from civil society and the media, there are indications of serious violations of international human rights law and international humanitarian law on both sides.

70. As at mid-August 2014, the Palestinian death toll was almost 2,000. That figure is shocking, not only because it exceeds that of the Israeli military operation Cast Lead in 2008 and 2009 (A/HRC/12/48, para. 30), but also because around 70 per cent of those killed were civilians, including some 460 children.⁵ The large-

⁵ Office for the Coordination of Humanitarian Affairs, Gaza emergency situation report as at

scale destruction by Israeli air strikes and shelling of homes and civilian infrastructure, including the attack on Gaza's only power plant, as well as of schools, hospitals and water and sanitation infrastructure, is nothing short of a disaster for Gaza.

71. While the mandate of the Special Committee is limited to the investigation of Israeli practices, members note that Palestinian rockets and mortars fired indiscriminately towards Israel, in contravention of international law, have at the time of writing caused the deaths of three civilians in Israel.

72. During its mission, the Special Committee heard from Palestinian officials how repeated Israeli military attacks on Gaza had not only inflicted upon the population the burden of rebuilding and dealing with a high number of physical disabilities but also produced a generation of children in Gaza with psychological traumas. The Special Committee notes that, according to initial United Nations estimates relating to the 2014 hostilities, at least 373,000 children in Gaza require direct and specialized psychosocial support.⁶

73. The Special Committee welcomes the establishment of an independent international commission of inquiry mandated by the Human Rights Council in its resolution S-21/1 to investigate violations of international law in the Occupied Palestinian Territory, particularly in Gaza, since 13 June 2014. Its report will be significant as an initial step towards ensuring accountability.

Blockade

74. In June 2014, the Israeli-imposed blockade entered its eighth consecutive year despite repeated calls by the international community to lift it.⁷ The Committee reiterates that the blockade constitutes a form of collective punishment imposed by Israel on the population of Gaza in contravention of international law.⁸

75. The Committee is dismayed that, during its universal periodic review in October 2013, Israel rejected all recommendations directly referencing the "blockade", "closure" or "free movement of goods and people" in Gaza.⁹ The Special Committee learned that a scanner for containers was installed at the Kerem Shalom crossing in 2013, donated by the Government of the Netherlands to address the security concerns of Israel, but that Israel maintained its restrictions on the export of goods from Gaza to the West Bank.¹⁰ According to the United Nations, in 2013 only 23 truckloads exited Gaza to the West Bank and 160 to other countries, whereas prior to June 2007 250 truckloads were exported per week.

76. The Special Committee was briefed on the effects of the blockade on unemployment. In the first quarter of 2014, unemployment in Gaza stood at 40.8 per

¹⁰ August 2014.

⁶ Office for the Coordination of Humanitarian Affairs, Gaza emergency situation report as at 13 August 2014.

⁷ See e.g. General Assembly resolution 68/83, para. 12, document A/68/502, para. 49, and Human Rights Council resolutions 22/28, para. 10, and 25/29, para. 5.

⁸ Article 33 of the Fourth Geneva Convention.

⁹ A/HRC/25/15 and Add.1, recommendations 137.3 (Saudi Arabia); 136.169 (Qatar); 136.176 (Bolivarian Republic of Venezuela); 136.178 (Cuba); 136.181 (Egypt); 136.214 (Switzerland); 136.216 (Plurinational State of Bolivia); 136.217 (Malaysia).

¹⁰ www.haaretz.com/news/diplomacy-defense/premium-1.562268.

cent, a 12.9 per cent increase since the second quarter of 2013. These percentages do not reflect underemployment among the Gaza population. Unemployment trends were reportedly driven largely by the obstruction of construction materials entering Gaza. According to information received, up to 30 United Nations projects worth \$115 million had been disrupted by Israeli restrictions and 37 projects were pending approval. Some projects were resumed in 2013, but the need for Israeli authorities to ease such restrictions was underscored.

77. The effects of the blockade of Gaza are wide-reaching and threaten the very future of Gaza. The blockade undermines the economy and its ability to rebuild and repair homes and vital infrastructure. According to information provided by Palestinian officials, children in Gaza suffer from malnutrition-related deficiencies, such as stunted growth and anaemia. A well-known report entitled "Gaza in 2020: a liveable place?" issued by the United Nations in August 2012 describes Gaza as an "urban economy, heavily reliant on intensive trade, communication and movement of people". The Committee was troubled to hear accounts suggesting that the critical point might arrive even sooner than 2020. Now more than ever, a concerted international effort is urgently needed to reverse the effects of repeated Israeli military operations and years of blockade. One Gazan non-governmental organization opined that the international community continued to deal with Gaza as a humanitarian crisis, while its root causes were political. Thus, it was noted that any sustainable solution would first need to address the political reality.

78. Even before the current crisis, there was a severe shortage of fuel in Gaza, exacerbated since the summer of 2013 by the destruction of many of the approximately 3,000 unauthorized tunnels between Gaza and Egypt.¹¹ Fuel transported into Gaza through those tunnels had been used to power the Gaza power plant, which, in addition to electricity purchased from Egypt and Israel, was a significant source of Gaza's power supply. According to information received from the Office for the Coordination of Humanitarian Affairs, the insufficient and irregular electricity supply caused a reduction in the availability of running water and necessitated the use of backup generators in private households that could afford them, as well as in hospitals, where sensitive medical equipment suffered from the constant fluctuations in electricity. In addition, high fuel prices resulted from the scarcity of fuel, affecting both the economy of private households and the cost of sustaining livelihoods, including such livelihoods as fishing and farming, where fuel is needed to run vehicles, boats and equipment.

79. Moreover, the situation concerning water and sanitation in Gaza was critical before the current crisis and has now suffered a severe setback. According to information received by the Special Committee, Israel has prevented the effective implementation of major water and sanitation infrastructure projects, which can alleviate the situation. At the time of its mission, the Special Committee was informed that 90 per cent of the water from the underlying coastal aquifer was not potable without treatment and that the aquifer could become unusable by 2016. The precise extent of the damage caused by Israeli attacks on the water and sanitation infrastructure in the ongoing hostilities is still unknown.

¹¹ Around the same time, movement between Gaza and Egypt through the Rafah crossing was significantly reduced.

Access-restricted areas

80. The access-restricted areas on land and sea in Gaza, which have been imposed by Israel since 2000, continue to have an adverse human rights impact on Gaza. The main impacts are twofold: the effects on livelihoods, especially during peak fishing and harvest seasons, contributing to food insecurity and poverty; and the physical insecurity resulting from the enforcement by Israel of the access-restricted areas.

81. According to several sources, between 80 and 88 per cent of households in Gaza are aid recipients, even before the 2014 conflict. According to the United Nations, 35 per cent of agricultural land in Gaza and up to 85 per cent of Gaza's fishing waters are affected by the restrictions. Under the 1993 Oslo Accords, a 20-nautical-mile fishing limit was agreed. While Israel has cited security reasons for imposing the access-restricted areas, the Special Committee is concerned that the measure creates a disproportionate negative impact on the lives of ordinary Palestinians in Gaza and that it is used as a punitive measure. The fishing limit has reportedly been changed, including in response to rocket fire from Gaza. The Special Committee also heard accounts of confiscation and destruction of fishing boats and nets.

82. Accessing farming land within 300 metres of the perimeter fence of Israel is largely prohibited, while presence for several hundred metres beyond the designated access-restricted areas up to 1,000 metres is unsafe. The Special Committee notes that the insecurity of the areas adjoining the access-restricted areas also affects homes and schools. It heard from representatives of fishermen in Gaza that the fishing limit was 6 nautical miles but that fishermen, even before they reached the imposed limit, were threatened, including with warning shots fired with live ammunition by Israeli naval forces, particularly during the peak fishing season. The Special Committee remains concerned that, in addition to the hardship that the imposition of the access-restricted areas creates for livelihoods, there is an unacceptable degree of uncertainty as to the reach of the access-restricted areas. Thus, contradictory statements by Israeli authorities as to the allowed limit, in combination with the use of live ammunition to enforce the access-restricted areas, create an uncertain and insecure environment. According to the United Nations, in the first quarter of 2014 four Palestinians were killed and 74 injured as a result of Israeli enforcement of the access-restricted areas.

D. Business and human rights

83. The Special Committee was briefed on the continuing exploitation of natural resources in the Occupied Palestinian Territory by Israel and Israeli and foreign companies, and on corporate involvement in a number of Israeli measures with adverse human rights impacts, including involvement in Israeli settlements.

84. In June 2014, the Working Group on the issue of human rights and transnational corporations and other business enterprises issued a statement on the implications of the Guiding Principles on Business and Human Rights in the context of Israeli settlements in the Occupied Palestinian Territory.¹² In that statement, it recognized that the military occupation of the Palestinian territory constituted a conflict situation, even in the absence of active hostilities, and referred to the heightened risks of corporate involvement in human rights abuses in such situations.

¹² Available from www.ohchr.org/Documents/Issues/Business/OPTStatement6June2014.pdf.

With respect to the illegal status of settlements under international law and the publicly available information about the relation between settlements and human rights violations in the Occupied Palestinian Territory, the Working Group noted that this "should necessarily preface and inform any human rights due diligence exercise carried out by a business operating in the settlements" and that "the corporate responsibility to respect human rights exists over and above compliance with national laws and regulations".

85. With reference to the Guiding Principles on Business and Human Rights, the Working Group stated that, where a business could not prevent or mitigate human rights risks, it might need to consider termination of operations (Principle 19). The Special Committee would like to stress that the heightened risk of negative human rights impacts applies to the entire Occupied Palestinian Territory as a conflict-affected area and is relevant not only for corporate involvement in settlements but also for corporate involvement in other measures related to the occupation.

86. The Special Committee was briefed on corporate activities in the Occupied Palestinian Territory and on their effects on a range of human rights, including on the right to self-determination as encompassing the right of the Palestinian people to "freely dispose of their natural wealth and resources".¹³ The Special Committee will highlight just three examples that were brought to its attention.

87. The Special Committee learned of 10 Israeli and multinational companies currently involved in stone quarrying in the Occupied Palestinian Territory. One of those is HeidelbergCement, which since 2007 has owned three plants in West Bank settlements through its subsidiary Hanson (UK) and one Israeli aggregates quarry in the occupied West Bank through Hanson Israel.¹⁴ According to information received, around 75 per cent of the product from the stone quarry is transferred to the Israeli construction market while the remainder is sold to both settlers and Palestinians in the Occupied Palestinian Territory.

88. The Israeli cosmetics company Ahava has previously been criticized for exploiting the natural resources of the Occupied Palestinian Territory for the profit and benefit of Israeli settlers.¹⁵ The detrimental impact of their activities on the natural resources of the Occupied Palestinian Territory was also highlighted by non-governmental organizations. According to information received, it is the only cosmetics company licensed by the Government of Israel to mine mud in the Dead Sea area. The Israeli settlements of Mitzpe Shalem and Kalia hold 37 per cent and 7.5 per cent of Ahava's shares, respectively.

89. The Special Committee heard how G4S Israel, a subsidiary of the large British multinational company G4S, had been contracted by Israeli authorities, as well as private actors, to provide security services in the Occupied Palestinian Territory. According to testimony received, such activities include armed guarding within Israeli settlements in the West Bank; provision and maintenance of equipment of checkpoints associated with the wall and its related systems, and the provision of systems; and personnel directly related to the detention or imprisonment of

¹³ International Covenant on Civil and Political Rights, article 1.

¹⁴ See <http://whoprofits.org/company/heidelberg-cement>.

¹⁵ See A/67/379, paras. 55-57, and Coalition of Women for Peace, "Ahava: tracking the trade trail of settlement products" (Tel Aviv, 2012), available from http://whoprofits.org/sites/default/files/ahava_report_final.pdf.

Palestinians in the Occupied Palestinian Territory and in Israel. The Special Committee notes that concerns have previously been raised over the business activities of G4S in the Occupied Palestinian Territory (see A/67/379, paras. 47-51, and A/68/379, para. 37).

90. The Special Committee is aware of a human rights review dated June 2014 available on the website of G4S,¹⁶ in which the company asserts that it does not intend "to have an adverse impact on Palestinian human rights, and does not plan deliberate joint wrongdoing with Israeli authorities". The review expresses the opinion that "Israeli systems of detention and movement restrictions are essentially justifiable and properly managed". The Special Committee refers to the wealth of United Nations reports and documentation on human rights concerns in these areas, including by the Working Group on business and human rights, and stresses the importance of companies acting with enhanced due diligence in the context of the Occupied Palestinian Territory, in line with the Guiding Principles on Business and Human Rights.

91. The Special Committee notes reports that many States members of the European Union have issued statements warning of the legal and financial risks of doing business with Israeli settlements, including in the occupied Syrian Golan.¹⁷

V. Situation of human rights in the occupied Syrian Golan

92. Approximately 20,000 Israeli settlers reside in 33 settlements in the occupied Syrian Golan, enjoying disproportionate benefits in terms of water and agricultural resources. A local non-governmental organization noted that, in January 2014, the Government of Israel had reportedly approved a project proposal to develop 30,000 dunums of land in the occupied Syrian Golan, which includes the establishment of 750 farming estates and \$108 million in investment over four years to provide for agricultural training, upgrades of water systems, and land mine clearance, all of which would benefit mostly Israeli settlers.

93. It was also noted that the Government of Israel had sponsored agricultural expansion, which was strategically timed as a concerted effort to increase settler presence in the occupied Syrian Golan at a time of protracted internal conflict in the Syrian Arab Republic. The "leading role" of Israel in supporting settlement expansion extends to the occupied Syrian Golan, as reflected in the funding from the State treasury of Israel through the Settlements Division of the World Zionist Organization. Approximately \$6.4 million of the \$51 million transferred from the State treasury to the World Zionist Organization in March 2014 was reportedly allocated to the northern district, which includes the occupied Syrian Golan.

94. Testimony also focused on the exploitation of natural and agricultural resources, including prospecting by Israel for oil through a local subsidiary of United States-based Genie Energy, which was granted a licence early in 2013 by the Ministry of Energy and Water Resources of Israel to explore for oil and gas in a 153-square-mile radius in the southern part of the occupied Syrian Golan (see also A/68/379). The Special Committee was informed by non-governmental organizations

¹⁶ The review is based on findings attributed to Hugo Slim and Guglielmo Verdirame.

¹⁷ See e.g. www.haaretz.com/news/diplomacy-defense/premium-1.603030.

based in the occupied Syrian Golan that it was difficult to track where the prospecting works were taking place.

95. A representative of an agriculture association based in the occupied Syrian Golan also noted that it was now virtually impossible to market apples grown locally, with the Syrian market disrupted and traditional markets in the Occupied Palestinian Territory inaccessible owing to Israeli occupation policies and practices.

VI. Recommendations

96. The Special Committee calls upon the Government of Israel to:

- (a) Implement all recommendations made by the Committee in previous reports, including on the need for the implementation of General Assembly and Security Council resolutions;
- (b) Cooperate with it in the implementation of its mandate, in accordance with the country's obligations as a Member State and, in particular, in the light of the demand of the General Assembly in resolution 68/80;
- (c) End the current practice of administrative detention and either bring to trial those administratively detained with all applicable judicial guarantees or immediately release them;
- (d) Scrap the proposed amendment to a bill that would allow for the force-feeding of Palestinian detainees;
- (e) Ensure that all Palestinian children detained by Israel have access to a lawyer of their choice prior to investigation and throughout the investigation process, and allow a parent to be present at all times during the interrogation;
- (f) Prohibit the solitary confinement of minors, which amounts to torture or cruel, inhuman or degrading treatment or punishment;
- (g) Ensure that all credible reports of torture and ill-treatment, including of children, are investigated promptly, impartially, independently and thoroughly and that those responsible are brought to justice in line with international standards;
- (h) End the displacement and dispossession of Palestinians in the Occupied Palestinian Territory, including through the use of land confiscations and declarations of closed military zones, national parks and archaeological sites;
- (i) Facilitate the voluntary return of those who have been displaced and ensure property restitution and compensation for any damaged property;
- (j) Immediately cancel all existing stop-work, demolition and eviction orders against Palestinian structures;
- (k) Grant Palestinians in the Occupied Palestinian Territory access to a fair and non-discriminatory zoning and planning regime consistent with human rights standards and principles of international humanitarian law;
- (l) Immediately cease plans to forcibly transfer the Bedouin community in the Jerusalem periphery and to relocate them elsewhere in the West Bank;

(m) Ensure that sufficient law enforcement resources are allocated to address incidents of settler violence and that impartial and effective investigations are carried out and proper measures taken to identify perpetrators and bring them to justice;

(n) Cease interference with the provision of humanitarian aid in the Occupied Palestinian Territory;

(o) Take immediate steps to ensure compliance with international standards for law enforcement and ensure accountability for the excessive use of force by Israeli security forces in the Occupied Palestinian Territory;

(p) Ensure accountability for repeated Israeli military operations in the Gaza Strip, including the military operation of 2014, and cooperate with the independent international commission of inquiry established pursuant to Human Rights Council resolution S-21/1;

(q) End the blockade of Gaza, which amounts to the prolonged collective punishment of its entire population. In relation to maritime territory, Israel must, at the minimum, bring its policy and practice in line with what it agreed as part of the Oslo Accords, namely a 20-nautical-mile fishing limit;

(r) Inform Israeli and multinational corporations working in the occupied territories of their corporate social responsibilities to act with heightened due diligence and of the international legal ramifications of business activities with negative human rights impacts;

(s) Comply with Security Council resolution 497 (1981), which annuls the decision of Israel on the annexation of the occupied Syrian Golan, and end its occupation of the West Bank, including East Jerusalem, the Gaza Strip and the occupied Syrian Golan;

(t) Immediately take steps to cease the expansion of and reverse settlements in the West Bank, including East Jerusalem, and in the occupied Syrian Golan.

97. The Special Committee calls upon:

(a) The international community to provide humanitarian aid and assistance for the reconstruction of the Gaza Strip following the Israeli military operation, and to offer financial contributions to United Nations agencies, including the United Nations Relief and Works Agency for Palestine Refugees in the Near East, to enable them to carry out their mandates effectively;

(b) The United Nations and the international community to apply pressure to ensure the lifting of the blockade and, as an immediate priority, ensure the free movement of humanitarian goods and persons in humanitarian cases;

(c) Member States to review national policies, legislation, regulations and enforcement measures in relation to business activity to ensure that they effectively serve to prevent and address the heightened risk of human rights abuses in conflict-affected areas;

(d) The international community to give effect to its legal obligations, as contained in the 2004 advisory opinion of the International Court of Justice on

the wall, not to recognize the illegal situation resulting from the construction of the wall, not to render aid or assistance in maintaining the situation created by the construction, and to ensure compliance by Israel with international humanitarian law;

(c) The General Assembly to adopt measures to address Israel's long track record of non-cooperation with the United Nations, particularly regarding the implementation of General Assembly and Security Council resolutions and mechanisms established by the Assembly and its subsidiary bodies.